

One Hundred Twenty-Sixth

ANNUAL REPORT



MORRILL ALLEN PHILLIPS
WILDLIFE SANCTUARY

THIS LARGE TRACT OF LAND
WAS A GENEROUS GIFT
TO THE TOWN OF HANOVER
BY HIS FAMILY
ON DECEMBER 12, 1966

John Nutter '79



from the
Officers and Committees
of the

TOWN OF HANOVER

FOR THE YEAR ENDING DECEMBER 31

1978

One Hundred and Twenty-Sixth

ANNUAL REPORT
of the
Officers and Committees
of the
TOWN OF HANOVER



FOR THE YEAR ENDING DECEMBER 31
1978

In Dedication to



GRACE E. BEAL

1890 1978

HANOVER PARENT TEACHERS ASSOCIATION PRESIDENT

HANOVER VISITING NURSE ASSOCIATION PRESIDENT

HANOVER GARDEN CLUB

HANOVER HISTORICAL SOCIETY

HANOVER SCHOOL COMMITTEE

50 YEARS OF PUBLIC SERVICE

TOWN OF HANOVER
PLYMOUTH COUNTY, MASSACHUSETTS

Representative in Congress
Twelfth Congressional District
GERRY E. STUDDS, Cohasset

Councilor
Fourth Councilor District
PATRICK J. McDONOUGH, Boston

State Senator
First Plymouth Senatorial District
ANNA P. BUCKLEY, Brockton

State Representative
Fifth Plymouth Representative District
WILLIAM J. FLYNN, JR., Hanover

County Commissioners

DAVID KAPLOWITZ
JOSEPH W. McCARTHY
GERALD F. BURKE

Plymouth
Whitman
Brockton

Population—10,533
(1975 State Census)

ELECTED TOWN OFFICERS

SELECTMEN

A. Donald Deluse, Chairman	Term expires 1979
Janet W. O'Brien	Term expires 1980
Frederick L. Briggs	Term expires 1981

ASSESSORS

Frederick Bigler, Chairman	Term expires 1981
Harry C. Harris, Clerk	Term expires 1980
R. Irving Lovell	Term expires 1979

TOWN CLERK

John W. Murphy	Term expires 1980
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TREASURER

Dorothy E. Tripp	Term expires 1980
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TAX COLLECTOR

*Eleanor S. Blaisdell	Term expires 1980
**Grace Q. Smith	
*Resigned	
**To Fill Vacancy Until Annual Town Election	

SCHOOL COMMITTEE

Michael A. O'Malley, Chairman	Term expires 1980
Harlan I. Stone	Term expires 1981
Kenneth R. Lingley	Term expires 1979
Rosamond L. Pilon	Term expires 1979
C. Michael Doran	Term expires 1981

BOARD OF HEALTH

Albert E. Sullivan, Jr., Chairman	Term expires 1979
Edward R. Hammond, Jr.	Term expires 1980
Lawrence E. Slaney	Term expires 1981

TRUSTEES OF PUBLIC LIBRARY

Marjorie M. Deluse	Term expires 1981
M. Claire Ward	Term expires 1980
G. Elliott Robinson	Term expires 1979

**SOUTH SHORE REGIONAL SCHOOL
DISTRICT COMMITTEE**

Valentine F. Harrington

Term expires 1979

BOARD OF PUBLIC WORKS

Douglas J. Barletta, Chairman

Term expires 1980

Louis C. Crescenzi

Term expires 1981

Frank M. Wallen

Term expires 1979

PLANNING BOARD

John A. Libertine, Chairman

Term expires 1981

Roger A. Leslie, Vice Chairman

Term expires 1983

Turner W. Gilman

Term expires 1982

James H. Norton, Jr., Clerk

Term expires 1979

Donna B. O'Neill

Term expires 1980

HOUSING AUTHORITY

Edward S. Amazeen, Chairman

Term expires 1982

Carlos F. Hill

Term expires 1980

George A. Parker

Term expires 1981

Susan W. Hillman

Term expires 1983

John F. Forry, Jr.

Term expires 1983

MODERATOR

Elected Annually

George H. Lewald

OFFICERS APPOINTED BY SELECTMEN

TOWN ACCOUNTANT

John A. Ashton—Term expires 1979

TOWN CONSTABLES

David G. Zwicker

Term expires 1979

John B. Lingley

Term expires 1979

PUBLIC CONSTABLES

Howard R. Jean, Marshfield

Term expires 1979

Mario I. LoGiudice, Hanson

Term expires 1979

John A. Mercauto, Hanover

Term expires 1979

Floyd L. Carr, Brockton

Term expires 1979

Francis L. Woodward, Rockland

Term expires 1979

DOG OFFICER

William M. Mullin

FOREST FIRE WARDEN

Wendell D. Blanchard

REGISTRARS OF VOTERS

John W. Murphy, Clerk

Elizabeth T. Amazeen

Term expires 1980

Eleanor M. Kimball

Term expires 1981

Paul H. Kendrigan, Chairman

Term expires 1979

BOARD OF APPEALS

James S. Oldham, Chairman

Term expires 1980

Kenneth R. Lingley

Term expires 1979

James E. Thompson

Term expires 1981

Associate Members

Alfred J. Nielsen

Term expires 1981

BUILDING INSPECTOR

Paul N. Litchfield

Term expires 1979

INSPECTOR OF GAS PIPING AND GAS APPLIANCES

Robert J. Stewart, Inspector

Term expires 1979

Theodore F. Luscinski, Deputy Inspector

Term expires 1979

INSPECTOR OF WIRES

Joseph I. Gallo, Inspector

Term expires 1979

Basil Gillan, Deputy Inspector

Term expires 1979

INSPECTOR OF PLUMBING

Robert J. Stewart, Inspector

Term expires 1979

Theodore F. Luscinski, Assistant Inspector

Term expires 1979

SURVEYORS OF WOOD, LUMBER AND BARK

Amos Gallant

Term expires 1979

AGENT FOR THE BURIAL OF INDIGENT SOLDIERS AND VETERANS' GRAVES OFFICER

Edward J. Norcott

VETERANS' AGENT

Edward J. Norcott

INSPECTOR OF ANIMALS

Richard J. Simmons

SUPERINTENDENT OF INSECT PEST CONTROL AND DUTCH ELM CONTROL

Herbert D. Simmons

Term expires 1981

SEALER OF WEIGHTS & MEASURES

Henry S. Newcomb

CUSTODIANS OF THE TOWN HALL

Lewis F. Borne

Wendell C. Studley

TOWN COUNSEL

David G. Nagle, Jr.

CIVIL DEFENSE

John H. Scott, Director

Term expires 1979

Albert M. Farr, Jr., Deputy Director

Term expires 1979

HANOVER COUNCIL FOR THE AGING

Henry S. Newcomb

Grace L. Ericson

Grace M. Corkum

Kenneth J. Kelley

*Harold L. Cox

Dorothy M. Griffin

The Rev. Lawrence J. Chane

George H. Rayno

*Resigned

AGENT, COUNTY AID TO AGRICULTURE

Leander B. Nichols

HANOVER CONSERVATION COMMISSION

Marjorie H. Abbot, Chairman

Term expires 1980

*Donald J. Rogers

Term expires 1979

*Richard E. Bradford

Term expires 1978

Katherine R. Townsend

Term expires 1980

*John D. Dougherty

Term expires 1978

Leslie J. Molyneaux

Term expires 1979

Lois P. Heim

Term expires 1980

****James M. Harney**

Term expires 1981

****J. Paul Valicenti**

Term expires 1979

***Resigned**

****To Fill Unexpired Term**

PERSONNEL BOARD

Sharon L. Graham, Chairman

Term expires 1979

John C. Sheldon

Term expires 1979

John M. Kane, Jr.

Term expires 1979

Louis A. Marotta

Term expires 1979

Terry A. Brooks

Term expires 1979

EMERGENCY COMMUNICATION CENTER COMMITTEE

***Louis N. Avitabile**

Term expires 1980

Chief David G. Zwicker

Term expires 1981

Chief Wendell D. Blanchard

Term expires 1979

****Kenton W. Greene, Chairman**

Term expires 1980

***Resigned**

****To Fill Unexpired Term**

HANOVER BICENTENNIAL COMMITTEE

HANOVER 250 COMMITTEE

Fanny H. Phillips, Honorary Chairman

John A. Libertine, Chairman

Harry C. Hansen

Albert Gibbs

David F. Studley

Diana Morris

Carolyn E. Richardson

Marilyn C. Fuller

INSURANCE ADVISORY BOARD

Donald B. Virtue, Chairman

John A. Ashton

Everett M. Stoddard

***Thelma L. Shaw**

Dorothy E. Tripp

***Deceased**

COMMITTEE OF OVERSEERS OF THE STETSON HOUSE

David B. Richardson

Term expires 1980

Dr. A. Peter Davis

Term expires 1980

Ralph L. Hadlock

Term expires 1980

APPOINTED BY THE BOARD OF HEALTH

AGENT FOR THE BOARD OF HEALTH

Richard J. Simmons

ASSISTANT AGENT FOR THE BOARD OF HEALTH

Ralph C. Packard

MILK INSPECTOR
Richard J. Simmons

BOARD OF HEALTH NURSE

Elizabeth G. Staples

APPOINTED BY THE BOARD OF PUBLIC WORKS

SUPERINTENDENT

Herbert D. Simmons

DEPUTY SUPERINTENDENT

Philip C. Beal

**APPOINTMENTS BY THE MODERATOR
ADVISORY COMMITTEE**

Charles N. Fuller, Chairman	Term expires 1981
Richard H. Daley	Term expires 1980
Donald E. Morrison	Term expires 1979
*Donald F. Grushey	Term expires 1980
Arthur G. West, Jr.	Term expires 1981
Marie A. Forry	Term expires 1981
Thomas J. Monaghan	Term expires 1980
Philip P. Dine	Term expires 1979
**Bruce A. Chalmers	Term expires 1979
*John R.C. Hill	Term expires 1979
*Resigned	
**To Fill Unexpired Term	

PARK AND RECREATION COMMITTEE

Ronald K. Whitt, Chairman	Term expires 1981
*Diana Morris	Term expires 1980
*Gene G. Macomber	Term expires 1979
*George R. Babineau	Term expires 1980
Audrey Yeingst	Term expires 1979
*Michael A. O'Malley	Term expires 1978
**J. Donald MacBain	Term expires 1979
**Judith A. Brooks	Term expires 1980
**Patricia Beers	Term expires 1980
**Ernest MacFadgen	Term expires 1981
*Resigned	
**To Fill Unexpired Terms	

Report of the Board of Selectmen

To the Citizens of Hanover:

We respectfully submit the one hundred and twenty-sixth Annual Report of the Officers and Committees of the Town of Hanover for the year ended December 31, 1978.

The 1978 Annual Report is dedicated to Grace E. Beal, in recognition of and to express our gratitude for her many years of service to the Town of Hanover.

During 1978 the Town suffered the untimely loss of several active or retired public servants:

DR. RALPH C. BRIGGS, Inspector of Animals, School Committee, Board of Health, Board of Assessors, Fire Department
Departed January 1, 1978

CLYDE A. COBB, Board of Fire Engineers, Board of Health Agent
Departed January 3, 1978

JOSEPH W. CHURCH, School Committee
Departed January 31, 1978

THELMA L. SHAW, School Nurse, Insurance Advisory Board
Departed June 6, 1978

ROBERT P. COBURN, Firefighter, Emergency Communication Center Committee
Departed September 2, 1978

The following Town Officials resigned their positions:

Frederick Adami, III	Planning Board
Louis N. Avitabile	Civil Defense Director and Emergency Communication Center Committee
Eleanor S. Blaisdell	Tax Collector
Richard Bradford	Conservation Commission
John D. Dougherty	Conservation Commission
Donald J. Rogers	Conservation Commission
Donna Richardson	Trustee John Curtis Library
Gerald F. Williamson	Planning Board
Francis J. Mitchell	Town Government Study Committee

We thank all of the above for the time and effort expended on behalf of the citizens of Hanover.

During 1978 the Board held regularly scheduled meetings each Monday evening and the first and third Wednesday evenings of each month.

Many special meetings were held to resolve special problems and negotiate bargaining contracts with the four municipal unions. The Board of Selectmen called several interdepartmental meetings to aid in co-ordinating the Town's response to various problems.

Members of the Board appeared before Federal, County and State Boards, Commissions and Committees to represent the Town.

The Blizzard of 1978, while causing severe damage to neighboring communities, did little damage in Hanover. The various Town Departments are to be commended for their efforts during the storm in particular; Fire, Police, Civil Defense and the D.P.W. who did an outstanding job in keeping all the roads in Hanover open during the storm. The Town Hall was kept open during the entire period and at one point as many as five stranded people were housed for a period of two days, until they could be returned to their homes.

We would like to commend the Committee which was responsible for the "Morrill Allen Phillips Wildlife Sanctuary" Dedication. The stone that has been placed on the property, adorns the cover of our Town Report, as sketched by John Nutter. We would like to commend the Committee, which consisted of former Selectman Allan A. Carnes, Catharine Hall and Alfred J. Nielsen, for an outstanding job. Mr. Nutter not only gave generously of his time for the Town Report Cover but also is responsible for three drawings that hang in the Selectmen's office which he so graciously donated to the Town.

During 1978 the D.P.W. and Municipal Employees League became recognized as separate bargaining units. A Special Town Meeting was held on Monday, November 13, 1978 in order to fund the collective bargaining agreements and give annual raises to the other officers and employees of the Town.

The Mural by Samuel E. Evans which graces the main lobby wall in the Town Hall was dedicated along with a one half scale model of the anchor of the Frigate Constitution designed by the students at the South Shore Vocational Regional High School and cast at Whitman Foundry, Inc. This stands on the west lawn of the Town Hall. It serves as a marker for a buried time capsule, commemorating our 250th Anniversary, to be opened in the year 2027.

The time capsule buried under the Civil War Monument was unearthed and found to contain interesting documents and newspapers relating to the Civil War, and the Grand Army of the Republic. One item of interest was a Civil War bronze medal cast from captured confederate cannons.

We are continuing our efforts to correct traffic problems on Route 53, but have not yet been able to resolve some differences with Central Transportation Planning Staff, who represent State and regional agencies.

The Board was greatly disappointed that the State did not include the Town of Hanover in its grants for Housing for the Elderly. The Housing Authority has worked diligently toward this end.

This year has seen the naming of the North River as a Scenic River under the Scenic Rivers Act. The Town will be represented on the six member commission to administer the regulations established under the Act.

The Town voted to purchase the Stetson House at the last Annual Town Meeting. The Board has named a Board of Overseers to manage the property under our direction.

During 1978 it was our pleasure to issue Proclamations honoring the following organizations or events:

- Hanover Visiting Nurse Association, Inc.
- Municipal Clerk's Week
- Hanover Garden Club
- Plymouth Bay Girl Scout Cookie Sale Week
- Retirement of Sergeant Thomas G. Axon

The Board of Selectmen extends an invitation to all citizens of Hanover to visit its office, participate at open meetings of various boards and urges attendance at Town Meetings. We thank all citizens who have given of their time and energies during the past year.

We sincerely appreciate the co-operation and support given us by the citizens, employees and officers of the Town throughout 1978.

A. Donald Deluse, *Chairman*
Janet W. O'Brien
Frederick L. Briggs

Audits, Business and Management Reviews

To the Citizens of Hanover:

During the past year a series of audits, business and management reviews were conducted and the following are the reports that were submitted to the Selectmen at this time.

They include an audit and review of the School Department, requested jointly by the Selectmen and the School Committee. This also includes an investigation by the Bureau of Accounts as a result of the audit. This was conducted by Touche Ross & Co. of Boston.

Secondly an audit and business management report of the Town Government as requested by the Selectmen, with a special article at the Annual Town Meeting. This was conducted by Laventhol & Horwath of Boston.

Touche Ross & Co.

January 30, 1978

Mrs. Anne Hession, Chairperson
Hanover School Committee
Hanover, Massachusetts 02339

Dear Mrs. Hession:

We have completed both the special examination of expenditures and encumbrances of the School Department of the Town of Hanover for the fiscal year ended June 30, 1977 in accordance with our proposal letter dated September 29, 1977, and the additional procedures related to the School Department's purchasing practices in fiscal years 1975, 1976 and 1977 in accordance with our engagement letter dated November 30, 1977. Our work consisted of applying the audit procedures set forth in each of our letters referred to above, and described in detail in the accompanying report, primarily for the purpose of assisting the members of the Hanover School Committee in obtaining a clearer understanding of certain budgetary, accounting and purchasing practices utilized by the School Department and should not be used for any other purpose. It should be understood that had we applied audit procedures in addition to those agreed upon, other matters might have come to our attention that we would have reported upon. Accordingly, we do not express our opinion on any amount referred to in our findings.

Our report on this engagement has been presented in two (2) parts as follows:

Part I — Report on Budgetary and Accounting Practices

Part II — Report on Purchasing Practices

The Part II report accompanying this letter has been provided as a separate enclosure from the Part I report in order to facilitate review by the Committee.

If you would like to discuss the comments of the reports or any matter pertaining to the engagement, please call Mr. Thomas F. Megan or Mr. Robert J. Galibois at 237-6200.

Very truly yours,
Touche Ross & Co.
Certified Public Accountants

AUDIT SCOPE AND APPROACH

After documenting the purchasing cycle and developing an understanding of the authorizations and approvals inherent in the system, we selected a sample of billings from major suppliers and reviewed the related support documentation for compliance with the Commonwealth's Bid Statute (Chapter 40, Section 4B of the General Laws) and Town Bylaws. In conjunction with our selection of vendors, we prepared from School Department records, a schedule of the majority of vendors from whom \$2,000.00 or more in purchases were made during each fiscal year under review. We then selected specific vendors' accounts for analysis based upon the following criteria:

- **Volume of business** — Generally, the vendors selected were those with whom the School Department had done the largest volume of business.
- **Nature of purchases** — The vendors selected represented a reasonable cross-section of significant vendors providing various types of materials, supplies and equipment.
- **Other factors** — In making selections for fiscal 1975 and 1976, consideration was given to the findings related to our previous review of fiscal 1977.

Our agreed upon scope was as follows:

Fiscal 1977 — 10 vendors in addition to those selected from our previous review

Fiscal 1976 — 15 vendors

Fiscal 1975 — 15 vendors

In order to cover a cross section of large volume vendors, sample billings were reviewed from a larger number of vendors than indicated above. The actual vendors selected are listed on the following pages:

Fiscal 1977 — Page 6-23

Fiscal 1976 — Page 24-31

Fiscal 1975 — Page 32-42

AUDIT FINDINGS

General:

The following three sources were researched to determine the bidding requirements for the Town of Hanover School Department:

- A. **General Laws, Commonwealth of Massachusetts—Chapter 40, Section 4B**
“Section 4B. Unless otherwise provided by by-laws or special law in towns and districts, no contract for the purchase of equipment, supplies or materials, the actual or estimated cost of which amounts to two thousand dollars or more, except in cases of special emergency involving the health or safety of the people or their property, shall be awarded unless proposals for the same have been invited by advertisement in at least one newspaper, if any, published in the town or district, otherwise in at least one newspaper of general circulation in the town or district, such publication to be at least one week before the time specified for the opening of said proposals. Such advertisement shall state the time and place for opening the proposals in answer to said advertisement and shall reserve to the town or district the right to reject any or all such proposals. All such proposals shall be opened in public. No

bill or contract shall be split or divided for the purpose of evading any provisions of this section. Materials purchased by any town, under specifications of the state department of public works, and at prices established by said department of public works, pursuant to advertising and bidding for such purpose, in connection with work to be performed under the provisions of chapter eighty-one or chapter ninety, shall not be subject to the requirements of this section. The provisions of this section shall apply to regional school districts.

The name and address of every person whose contract or contracts with the town involve a cumulative cost in excess of two thousand dollars during the fiscal year of said town shall be posted in the office of the town clerk by the town accountant of said town.

Whoever violates any provision of this section shall be punished by a fine of not more than ten thousand dollars or by imprisonment in the state prison for not more than three years or in a jail or house of correction for not more than two and one-half years, or by both said fine and imprisonment; and in the event of final conviction, said person shall be incapable of holding any office of honor, trust or profit under the Commonwealth or under any county, district or municipal agency."

B. Bylaws of the Town of Hanover, Adopted March 4, 1929, Approved by the Attorney General April 4, 1930

We found no specific reference to competitive bidding requirements in the bylaws, although the School Committee policy quoted below implied that there was such a reference.

C. School Committee Policy

"3.1.5 Competitive Bidding. Any purchase totaling \$2,000.00 or more shall be required to be formally bid as required by State Law, Chapter 40, Section 4b, Chapter 149 and Hanover bylaws, Article XIV, Section 4. Specifications of the item to be purchased will be prepared by the Assistant Superintendent and will be available to all responsible bidders.

Invitation to bid will be advertised in local newspapers at least five days before the bid opening date.

The School Committee reserves the right to reject any or all bids as it deems in the best interest of the Town of Hanover. Buying should be made competitive in instances where the estimated cost is \$50.00 or more and where bidding is practical. In the interest of all Hanover taxpayers all items advertised for bid will be purchased from the lowest responsible bidder when specifications have been met and all other things being equal."

School officials related to us that in actual practice all single purchases amounting to \$2,000.00 or more are put out for competitive bids with the following exceptions:

- 1) Emergency repairs and procurements
- 2) Professional services
- 3) Sole source procurements
- 4) "Run-on" purchases (most notable examples are procurements of meat and grocery type items)

Purchases from vendors who have been awarded a state bid contract are made without

further solicitation of competitive bids. School officials also informed us that in several instances where competitive bids are not solicited, telephone and/or written quotations are obtained from the prospective vendors.

Overview:

All or part of the purchases made from the following vendors resulted from competitive bidding:

1977	1976	1975
(22 vendors reviewed)	(16 vendors reviewed)	(24 vendors reviewed)
Henrikson's Dairy, Inc.	Henrikson's Dairy, Inc.	Henrikson's Dairy, Inc.
J. L. Hammett Company	J. L. Hammett Company	J. L. Hammett Company
McNeeland, Inc.	Joseph Ingle & Sons	Boston Tennis Court
IBM Corporation	Mainco School Supply	Construction Co., Inc.
New England School Supply	Co.	Cost Control Engineering
NCR Corporation	Ward Baking Company	Genest Baking, Inc.
Paul Clark, Inc.		Lamco Chemical Company, Inc.
		New England School Supply
		Sharland Bros. Ltd., Inc.
		Union Petroleum Corp.
		Warren Bros. Company
		Bruce Hartley

There appears to be a lack of consistency in obtaining bids with respect to items for which individual purchases may be relatively small but for which aggregate purchases throughout the year of similar classes of items are significant. For example, for school supplies competitive bids are obtained on the estimated needs for the year and orders are placed against the resulting quotation as supplies are needed. The purchase of athletic supplies, however, do not appear to be competitively bid. They are ordered after obtaining telephone quotations primarily from two suppliers on the items about to be ordered. The decision on which supplier to use is based on price, availability and other factors. Food supplies, exclusive of bread and milk, are ordered without bid or formal quotation. In the case of athletic and food supplies, we found typically that the individual purchase order and the individual items ordered would not exceed \$2,000.00 although the aggregate of such purchases amounted to tens of thousands of dollars during a year.

We are unable to comment on whether the procedures followed comply with the legal requirements for obtaining bids inasmuch as this is a legal matter which should be clarified by the Town Counsel. It would appear, however, that as good business practice the Town might want to adopt the policy of obtaining competitive bids on estimated annual needs of all items of this type.

Detail audit findings for each of the vendors selected for review are noted in pages 6 through 42 of this report and should be read in conjunction with this overview.

FINDINGS RELATED TO FISCAL YEAR 1977

Vendor	Bills processed per School Dept. records	Billings for which documentation requested	% of total billing reviewed
Carolina Biological Supply Company	\$ 4,932	\$ 4,499	91.2
Central Scientific Company	15,635	11,231	71.8
Cinema Incorporated	11,465	7,746	67.6
G. Arthur Moberg & Son, Inc.	7,842	7,842	100.00
Hallsmith Co., Inc.	19,997	17,674	88.4
J. L. Hammett Company	19,452	12,591	64.7
Henrikson's Diary, Inc.	55,156	55,156	100.00
International Business Machines Corporation	11,409	8,817	77.3
Korslund, LeNormand & Quann, Inc.	14,804	14,804	100.0
McNeeland, Inc.	32,916	32,916	100.0
New England School Supply	15,324	6,313	41.2
Powers Regulator Company	14,556	14,556	100.00
S. S. Pierce	11,751	10,396	88.5
Tersch Products, Inc.	4,104	4,104	100.00
Wally Ellis & Sons, Inc.	15,234	10,722	70.4
	<u>254,577</u>	<u>219,367</u>	86.2

Previously examined during Part I:

A. C. Grady Co., Inc.	27,308	27,308	100.0
Borg Warner Educational Systems	2,721	2,721	100.0
J. F. Folliard	2,431	2,431	100.0
Ralph L. Hadlock	13,786	13,786	100.0
National Cash Register	9,254	8,409	90.9
Paul Clark, Inc.	4,675	4,675	100.0
Steve's Sports Den	13,349	13,349	100.0
	<u>328,101</u>	<u>292,046</u>	89.0

Carolina Biological Supply Company

Although we did not note any single purchase order or invoice exceeding \$2,000, we did note the following:

Information on purchase order

Number	Date		Amount	Delivered to
	Requested	Ordered		
9979S	3/15/77	3/28/77	\$1,909.50	High School
10038S	3/23/77	3/28/77	1,359.28	High School
10049S	3/29/77	4/ 1/77	1,275.08	High School

The above purchase orders were for various science supplies. No documentation was presented to us which indicated that competitive bids were solicited for these procurements.

Central Scientific Company

Our review of selected billings revealed the following two purchase orders in excess of \$2,000:

Number	Information on purchase order			Delivered to
	Requested	Date Ordered	Amount	
9983S	2/11/77	2/22/77	\$3,750.00	Jr. High School
9990S	2/16/77	2/18/77	3,127.50	High School

These purchase orders were for microscopes. Although quotations received from the suppliers were presented to us, no evidence was noted that competitive bids were solicited in accordance with the Commonwealth's bid statute.

Microscopes were also procured under the following purchase order:

10054S	10/21/76	10/27/76	\$1,205.58	High School (Quotation received)
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The remaining purchases reviewed were for science supplies.

Cinema Incorporated

Although we did not note any single purchase order or invoice exceeding \$2,000, we did note the following:

Number	Information on purchase order			Delivered to
	Requested	Date Ordered	Amount	
3061S	2/ 4/77	2/ 8/77	\$ 280.00)	— Junior High School
3062S	2/ 4/77	2/ 8/77	629.30)	
3063S	2/ 4/77	2/ 8/77	404.55)	
3064S	2/ 4/77	2/ 8/77	479.45)	
3065S	2/ 4/77	2/ 8/77	99.00)	
3066S	2/ 4/77	2/ 8/77	625.35)	
3145S	3/17/77	3/22/77	1,466.30)	
3146S	3/17/77	3/22/77	1,047.45)	

The purchases made on February 8th were for various cassettes and related equipment and supplies. The March 22nd procurements were for audio visual equipment (slide projectors, overhead equipment, tape recorders, etc.). Documentation was submitted to us indicating that there was a centralized contract awarded by the State Purchasing Agent's Division for the purchase of audio visual equipment in effect for the period March 1, 1976 to February 28, 1977. The purchases noted above were not, however, made under this contract. Equipment was also procured under the following purchase order:

3046S	1/18/77	1/20/77	\$1,209.71	Junior High School
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No evidence was presented to us which indicated that competitive bids were sought for the above purchases.

G. Arthur Moberg & Son, Inc.

No purchase orders or bid documentation were presented for our review for the selected billings from this vendor. Vendor invoices noted the following:

Information on vendor's invoice			
Number	Date	Description of work	Total
1077	10/15/76	Replace two (2) roof drains at Sylvester School	\$ 526.45
1350	4/12/77	Emergency repairs to Junior High roof. Clearing ice and snow and temporarily patching cracks in roof	1,419.00
1389	5/ 9/77	Repair roof at Sylvester School	1,254.10
1390	5/ 9/77	Repairs to gravel roof on Junior High School	1,936.20
1426	5/31/77	Repair crack on Junior High roof	1,650.25
1469	6/20/77	Repair roofs at Junior High School and Cedar Elementary School	1,055.60

School officials informed us that the above expenditures were made in emergency situations. Documentary evidence supporting this contention, however, was not presented for our review. The Commonwealth's statute requiring competitive bid solicitation exempts emergency spending from the bid requirement.

Hallsmith Co., Inc.

S.S. Pierce

Wally Ellis & Sons, Inc.

No purchase orders or bid documentation were presented for our review of selected billings from these food suppliers. School officials indicated to us that these purchases are made by the individual schools and that competitive bids are not solicited.

J.L. Hammett Company

Henrikson's Dairy, Inc.

McNeeland, Inc.

Evidence documenting the solicitation of competitive bids was presented to us for all selected purchases exceeding \$2,000.00 from these vendors. No exceptions were noted during our review.

International Business Machines Corporation

Our review of selected billings by this vendor revealed the following:

Information on purchase order				
Number	Date Requested	Date Ordered	Amount	Delivered to
3358	7/14/76	—	\$2,064.00	—
2789	1/25/77	1/25/77	4,990.00	High School
2790	1/25/77	1/25/77	1,880.00	School Department
2791	1/25/77	1/25/77	1,015.00	Junior High School
010010S	3/ 1/77	3/ 8/77	1,230.00	High School

Purchase order #3358 represents twelve months' rental of two card punches during fiscal 1977. No evidence of bid solicitation was presented to us.

Purchase orders #2789 and #2790 were issued for the acquisition of 16 (12 and 4, respectively) typewriters. Evidence documenting bid solicitation was presented for our review. The quantity per the bid specification, however, was twelve. A summary of bids received showed the following:

	Dolby Business Machines	IBM	Northeast Business Machine Co.	Office Machines Services
12 Electric typewriters Selectric or equal	\$5,112.00 (\$426 x 12)	\$5,640.00 (\$470 x 12)	\$7,176.00 (\$598 x 12)	\$5,400.00 (\$450 x 12)
Less trade-in	<u>825.00</u>	<u>650.00</u>	<u>630.00</u>	<u>925.00</u>
Total electric	4,287.00	4,990.00	6,546.00	4,475.00
8 Manual typewriters	<u>1,848.00</u> (\$231 x 8)	<u>No Bid</u>	<u>1,796.00</u> (\$224.50 x 8)	<u>1,720.00</u> (\$215 x 8)
Total electric and manual	<u>\$6,135.00</u>	N/A	<u>\$8,342.00</u>	<u>\$6,195.00</u>

The award recommendations were: IBM for 12 electric typewriters and Office Machines Services for 8 manual typewriters.

Purchase orders #2791 and #010010S were for typewriters also. No bid documentation was presented to us for these acquisitions.

Korslund, LeNormand & Quann, Inc.

A review of selected billings indicated that payments were for professional services rendered by consulting engineers. Professional services are exempted from the Commonwealth's bid requirement.

New England School Supply

Evidence documenting bid solicitation was presented for our review for all selected billings except as follows:

Information on purchase order				
Number	Date Requested	Ordered	Amount	Delivered to
2804	-----	-----	Blank-----	
2805	-----	-----	Blank-----	

The invoices pertaining to these purchase orders amounted to \$599.00 and \$1,241.30, respectively, for various supplies. These purchase orders were not signed by the superintendent or the business manager.

In addition, purchase orders for two invoices totalling \$132.81 each were not presented to us for review. These amounts were recorded as an expenditure in June 1977.

Powers Regulator Company

Payments to this vendor were made under a maintenance agreement. Additional payments were made for repair and service work. Amounts per vendor's invoices are summarized below:

Date	Amount
8/ 2/76	\$1,100.00 (A)
8/31/76	673.00
8/31/76	1,332.00
10/ 2/76	2,400.00 (A)
10/22/76	187.40
12/ 1/76	5,770.00 (A)
1/ 4/77	1,100.00 (A)
3/31/77	1,000.00
5/11/77	733.82
5/20/77	259.50

(A) Invoices reference maintenance agreement.

No documentation regarding solicitation of bids was presented to us for our review.

Tersch Products, Inc.

No evidence documenting solicitation of competitive bids was presented to us for the selected billings from this vendor. The following purchases were selected for tests:

Information on purchase order				
Number	Date Requested	Ordered	Amount	Delivered to
3123S	3/11/77	3/11/77	\$1,145.50)	
3124S	3/11/77	3/11/77	1,065.00)	
3125S	3/11/77	3/11/77	468.75)	— Junior
3126S	3/11/77	3/11/77	720.00)	High School
3127S	3/11/77	3/11/77	705.00)	

The above purchase orders were for various tapes, transparencies and cassettes.

A. C. Grady Co., Inc.

Steve's Sports Den

Although no single purchase order or invoice presented for our review exceeded \$2,000, total procurements from each of the athletic suppliers exceeded this limit during the year. No documentation indicating competitive bid solicitation was presented for our review. See Appendix A and B, respectively, for details of purchases.

Borg Warner Educational Systems

No single purchase order or invoice selected for review exceeded the \$2,000 limit. The items purchased consisted of various reading kits and systems and were procured as follows:

Number	Information on purchase order			Delivered to
	Date Requested	Date Ordered	Amount	
8259S	2/ 9/77	2/11/77	\$290.00	Elementary
3100S	2/14/77	2/15/77	990.00	Junior High School
8275S	2/15/77	2/18/77	145.00	Elementary
2075	3/25/77	3/30/77	555.00	School Department
8325S	4/28/77	5/ 2/77	435.00	Elementary

J. F. Folliard

Purchases from the vendor were generally for draperies and/or venetian blinds. School officials indicated that although no formal competitive bids had been solicited for these purchases, price quotations had been obtained by telephone. No documentation was provided to support this assertion. The following purchases were reviewed:

Number	Information on purchase order			Delivered to
	Date Requested	Date Ordered	Amount	
3348	7/ 7/76	7/ 8/76	\$1,350.00	High School Auditorium
3405	8/ 9/76	8/ 9/76	301.00	High School
2924	2/17/77	2/18/77	460.00	Elementary School
2163	5/12/77	5/13/77	225.00	High School

In addition, an invoice in the amount of \$95.00 for repair work was presented for payment.

Ralph L. Hadlock

See Appendix C for details of billings processed for payment to this vendor. Unless otherwise noted, purchase orders were not prepared for work performed by this vendor. No documentation evidencing the solicitation of competitive bids from the vendor was presented for our review.

National Cash Register

Paul Clark, Inc.

Documentation noting the solicitation of competitive bids was presented for our review. No exceptions were noted.

FINDINGS RELATED TO FISCAL YEAR 1976

Vendor	Bills processed per School Dept. records	Billings for which documentation requested	% of total billing reviewed
A. C. Grady Co., Inc.	\$ 5,752	\$ 5,752	100.0
Eastern Book Co.	9,604	322	3.4
The Economy Company	10,106	6,689	66.2
Ralph L. Hadlock	8,587	8,587	100.0
Hallsmith Co., Inc.	18,027	17,295	95.9
J. L. Hammett Company	25,444	12,953	50.9
Henrikson's Dairy, Inc.	54,635	54,576	99.9
Joseph Ingle & Sons	59,692	15,581	26.1
Mainco School Supply Co.	13,495	11,150	82.6
John Sexton & Co.	15,023	11,959	79.6
S. S. Pierce	13,427	11,551	86.0
Steve's Sports Den	9,331	9,331	100.0
Thompson & Kingston	16,612	16,612	100.0
Union Petroleum Corporation	23,784	23,784	100.0
Wally Ellis & Sons, Inc.	16,236	10,484	64.6
Ward Baking Company, Inc.	12,232	12,210	99.8
	<u>\$311,987</u>	<u>\$228,836</u>	73.3

A. C. Grady Co., Inc.

Steve's Sports Den

Although no single purchase order or invoice reviewed exceeded \$2,000, total procurements from each of these two vendors were in excess of this amount. Purchases were for athletic equipment. No evidence of competitive bid solicitation was noted. See Appendix A and B, respectively, for details.

Eastern Book Co.

The Economy Company

No single purchase order or invoice selected for examination exceeded the \$2,000 limit with the exception of one purchase order for \$2,584.38 (The Economy Company). Although total acquisitions exceeded \$2,000 during the year for both vendors, no evidence of competitive bid solicitation was presented to us. School officials indicated that library and text book orders are not bid due to the unique nature of the item bought.

Ralph L. Hadlock

See Appendix C for details of billings processed for payment to this vendor. Unless otherwise noted, purchase orders were not prepared for work performed. No documentation evidencing the solicitation of competitive bids from this vendor was presented for our review.

Hallsmith Co., Inc.

John Sexton & Co.

S. S. Pierce

Wally Ellis & Sons, Inc.

No purchase orders or bid documentation were presented for our review of selected billings from these food suppliers. School officials indicated to us that these purchases are made by the individual schools and that competitive bids are not solicited.

J.L. Hammett Company

Henrikson's Dairy, Inc.

Joseph Ingle & Sons

Mainco School Supply Co.

Ward Baking Company, Inc.

Evidence documenting the solicitation of competitive bids was presented to us for all selected purchases exceeding \$2,000 from these vendors. No exceptions were noted during our reviews.

Thompson & Kingston

A review of selected billings indicated that payments were for legal services. Professional services are exempt from the Commonwealth's bid requirement.

Union Petroleum Corporation

Our review of selected billings revealed the following:

Number	Information on purchase order			Delivered to
	Requested	Date Ordered	Amount	
1181	6/2/75	6/2/75	Blank	Various Hanover Schools

The above purchase order was issued to supply ... "Heavy Fuel Oil to various Hanover Schools as directed by Mr. T. Drew Bates — Maintenance Supervisor — Fuel year beginning July 1, 1975 through June 30, 1976." A review of selected vendor invoices revealed the following:

Information on vendor's invoices

Number	Date	Amount
97	10/ 8/75	\$1,807.52
104	10/ 8/75	1,902.02
98	12/11/75	1,537.98
105	12/11/75	1,537.98
106	12/16/75	1,845.55
107	1/ 8/76	1,856.71
108	1/11/76	1,856.71
99	1/14/76	1,856.71
100	2/11/76	1,917.13
109	2/12/76	1,884.86
110	3/16/76	1,917.13
101	3/27/76	1,931.45
111	4/15/76	1,931.45

School officials stated that the federal fuel allocation plan required them to purchase fuel from the prior year's supplier. Consequently, these purchases were not the result of competitive bidding.

FINDINGS RELATED TO FISCAL YEAR 1975

Vendor	Bills processed per School Dept. records	Billings for which documentation requested	% of total billing reviewed
A. C. Grady Co., Inc.	\$ 26,672	\$ 26,672	100.0
Addison-Wesley Publishing Co., Inc.	9,526	4,273	44.9
Antronics, Inc.	10,301	7,524	73.0
Boston Tennis Court			
Construction Co., Inc.	10,900	10,900	100.0
Cost Control Engineering	10,300	10,300	100.0
Eastern Book Co.	13,126	855	6.5
Genest Baking, Inc.	11,048	8,364	75.7
Ginn and Company	12,200	10,165	83.3
Ralph L. Hadlock	13,532	13,532	100.0
Hallsmith Co., Inc.	19,222	14,733	76.6
J. L. Hammett Company	44,842	31,866	71.1
Bruce Hartley	14,589	11,383	78.0
Henrikson's Dairy, Inc.	50,661	19,405	38.3
Joseph Ingle & Sons	43,574	7,089	16.3
Lamco Chemical Company, Inc.	2,327	2,327	100.0
New England School Supply	10,389	5,837	56.2
Sharland Bros. Ltd., Inc.	8,755	7,430	84.9
John Sexton & Co.	15,315	8,562	55.9
S. S. Pierce	14,053	9,860	70.2
Steve's Sports Den	12,528	12,528	100.0
Thompson & Kingston	11,090	10,490	94.6
Union Petroleum Corporation	39,386	17,614	44.7
Wally Ellis & Sons, Inc.	10,466	5,976	57.1
Warren Brothers Company	5,850	5,800	99.1
	<u>\$420,652</u>	<u>\$263,484</u>	62.6

A. C. Grady Co. Inc.

Steve's Sports Den

Although no single purchase order or invoice from these athletic equipment suppliers exceeded \$2,000, total procurements from each of these vendors exceeded this amount during the year. No evidence of competitive bid solicitation was noted. See Appendix A and B, respectively, for details.

Addison-Wesley Publishing Co., Inc.

Although no single purchase order or invoice exceeding \$2,000 was noted during our review, we did note the following:

Information on purchase order

Number	Date		Amount	Delivered to
	Requested	Ordered		
5555	5/16/74	5/23/74	\$ 522.77	Elementary
5990	8/28/74	9/ 6/74	917.85	Elementary
169S	12/19/74	12/26/74	968.52	High School
3635S	1/27/75	1/30/75	1,904.46	Elementary

The above purchases were for text and various workbooks.

Antronics, Inc.

Our review of selected billings from this vendor revealed the following:

Information on purchase order

Number	Date		Amount	Delivered to
	Requested	Ordered		
9817	7/ 1/74	7/ 7/74	\$1,219.40)	— Junior High School
9910	9/26/74	9/27/74	934.80)	
8577 (A)	4/11/75	4/15/75	1,975.00)	
8578 (A)	4/11/75	4/15/75	1,570.00)	
8579 (A)	4/11/75	4/15/75	1,825.00)	

(A) A claim for reimbursement under the National Defense Education Act, Title III was filed for these purchases.

These procurements were various electronic equipment such as microphones, T.V. monitors and cassette recorders.

Boston Tennis Court Construction Co., Inc.

Cost Control Engineering

Genest Baking, Inc.

J. L. Hammett Company

Henrikson's Dairy, Inc.

Joseph Ingle & Sons

Lamco Chemical Company, Inc.

New England School Supply

Sharland Bros. Ltd., Inc.

Union Petroleum Corporation

Warren Brothers Company

Evidence documenting the solicitation of competitive bids was presented to us for all selected purchases exceeding \$2,000 from these vendors. No exceptions were noted during our review.

Eastern Book Company

Although no single purchase order or invoice selected for our examination exceeded the \$2000 limit, we did note the following:

Information on purchase order

Number	Requested	Date Ordered	Amount	Delivered to
9541	7/22/74)		\$ 582.04	
9547	7/22/74)		874.19	
9548	7/22/74)		1,093.17	
9549	7/22/74)	Not	1,033.75	Junior
8626	12/ 5/75)	Noted On	737.33	High School
8672	1/17/75)	P. O.	1,278.61	Library
8694	1/30/75)		610.80	
8697	1/30/75)		318.83	
8698	1/30/75)		871.40	
8710	2/26/75)		581.69	

The above purchases are all library books. No evidence of competitive bids solicitation was presented for our review.

Ginn and Company

We noted the following during our review of selected billings from this vendor:

Information on purchase order

Number	Requested	Date Ordered	Amount	Delivered to
3709S (A)	4/18/75	4/18/75	\$1,564.00)	
3722S	5/ 6/75	5/ 9/75	2,683.25)	Elementary
3745S	5/ 8/75	5/12/75	1,821.50)	Schools
3766S	5/15/75	5/16/75	4,065.75	

(A) This purchase order has a reference to NDEA funds.

The above procurements were for various science modules (e.g., gases, switches, drawings, etc.). No evidence of competitive bid solicitation was presented for our review.

Ralph L. Hadlock

See Appendix C for details of billings processed for payment to this vendor. Unless otherwise noted, purchase orders were not prepared for work performed by this vendor. No documentation evidencing the solicitation of competitive bids from this vendor was presented for our review.

Hallsmith Co., Inc.
John Sexton & Co.
S. S. Pierce
Wally Ellis & Sons, Inc.

No purchase orders or bid documentation were presented for our review of selected billings from these food suppliers. School officials indicated to us these purchases are made by the individual schools and that competitive bids are not solicited.

Bruce Hartley

We noted the following during our review of selected billings from this vendor:

Information on purchase order				
Number	Requested	Date Ordered	Amount	Delivered to
1247	7/27/74)		\$1,333.00	Sylvester School
1244	7/30/74)	Not	1,570.00	Center School
1248	8/ 1/74)	Noted	7,695.00	High School
(A)	5/ 1/75)		1,285.00	Center School

- (A) No purchase order was presented to us for this expenditure.
Amount and date are per invoice.

The above expenditures relate to painting various schools. Documentation indicating solicitation of competitive bids was presented for our review for P. O. #1248 only.

Thompson & Kingston

A review of selected billings indicated that payments were for legal services. Professional services are exempt from the Commonwealth's bid requirements.

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF A.C. GRADY CO., INC.

FISCAL 1976 - 1977

Total re Rosse Co.

APPENDIX A

ANALYSIS OF A. C. GRADY CO., INC.

Purchase order				Date materials or service received	Vendor invoice		Account classification	Senior High School	Junior High School	Elementary Schools
Number	Date of req.	Date of purchase	Amount		Date	Amount				
001022S	4/20/76	5/ 3/76	\$ 875.40	5/14/76	7/ 2/76	\$ 875.40	3510-31-5	\$ 875.40		
001023S	4/20/76	5/ 3/76	696.00	5/14/76	7/ 2/76	698.00	3510-31-5	698.00		
000991S	4/20/76	5/ 3/76	135.00	5/14/76	7/ 2/76	135.00	2300-31-5 A	135.00		
000961S	4/20/76	5/ 3/76	67.50	5/14/76	7/ 2/76	67.50	2300-11-5 A			\$ 67.50
000897S	4/ 4/76	4/ 7/76	410.00	5/20/76	7/30/76	410.00	3510-31-5	410.00		
001198S	3/28/76	5/28/76	614.60	5/22/76	9/20/76	647.00	3510-31-5	647.00		
001153S		9/23/76	206.75	9/22/76	10/ 1/76	206.75	3510-31-5	206.75		
001106S	9/14/76	9/23/76	460.00	9/22/76	10/ 1/76	460.00	3510-31-5	460.00		
001052S		9/23/76	108.00	9/23/76	10/ 1/76	108.00	2300-31-5 A	108.00		
001107S		9/23/76	173.65	9/23/76	10/ 1/76	172.75	2300-31-5 A	172.75		
006567S	3/28/76	5/25/76	606.00	5/20/76	10/14/76	606.00	3510-31-5	606.00		
001053S	9/21/76	10/ 2/76	112.00	9/30/76	10/14/76	112.00	2300-31-5 A	112.00		
001045S	4/28/76	4/28/76	423.00	5/20/76	10/15/76	423.00	3510-31-5	423.00		
000988S	7/ 1/76	7/ 1/76	300.00	5/20/76	10/15/76	300.00	3510-31-5	300.00		
003277S	11/ 2/76	11/ 4/76	675.50	2/ 4/77	1/20/77	690.50	2300-21-5 A		\$ 690.50	
010186S	2/ 8/77	2/11/77	1,099.50	3/ 8/77	2/17/77	1,099.50	3510-31-5	1,099.50		
010179S	1/ 5/77	2/ 4/77	725.00	2/10/77	2/17/77	725.00	3510-31-5	725.00		
010182S	2/ 8/77	2/15/77	646.00	2/ 8/77	2/23/77	646.00	3510-31-5	646.00		
010184S	2/ 8/77	2/11/77	513.00	3/ 8/77	3/11/77	513.00	3510-31-5	513.00		
010137S	3/ 2/77	3/18/77	886.00	4/ 7/77	4/ 4/77	886.00	3510-31-5	886.00		
010136S	2/28/77	3/11/77	545.00	3/ 8/77	4/ 4/77	545.00	3510-31-5	545.00		
010145S	3/29/77	3/30/77	724.60	4/ 7/77	4/ 7/77	564.60	3510-31-5	564.60		
010101S	10/12/76	3/30/77	1,061.50	3/29/77	4/ 7/77	1,061.50	351031-5	1,061.50		
010199S	2/17/77	3/11/77	1,423.00	3/ 8/77	4/11/77	1,423.00	3510-31-5	1,423.00		
010102S	10/12/76	3/30/77	1,140.00	3/29/77	4/15/77	1,140.00	3510-31-5	1,140.00		
No P.O. Submitted					4/25/77	294.00	3510-31-5	294.00		
010187S	2/ 9/77	3/11/77	922.15	3/ 8/77	4/28/77	922.15	3510-31-5	922.15		
01231	4/14/77	4/16/77	282.50	6/ 3/77	4/28/77	282.50	2300-21-5 A		282.50	
1082	2/ 3/77	2/ 7/77	1,703.90	5/10/77	5/12/77	1,703.90	2300-21-5 A		1,703.90	
01195	3/17/77	3/22/77	416.00	6/ 3/77	5/12/77	416.00	2300-21-5 A		416.00	

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF A.C. GRADY CO., INC.

FISCAL 1976 - 1977

(Continued)

Teacher Resources

Number	Purchase order		Amount	Date materials or service received	Vendor invoice		Account classification	Senior High School	Junior High School	Elementary Schools
	Date of req.	Date of purchase			Date	Amount				
010100S	5/ 2/77	5/13/77	425.00	5/12/77	5/16/77	425.00	3510-31-5	425.00		
010139S	3/28/77	3/30/77	528.00	4/ 7/77	5/16/77	528.00	3510-31-5	528.00		
010188S	4/20/77	5/13/77	1,385.00	5/12/77	5/19/77	1,409.00	2300-11-5 A			1,409.00
010175S			1,300.00	5/17/77	5/25/77	1,300.00	4200-31-4 A	1,300.00		
010174S			1,400.00	5/17/77	5/25/77	1,400.00	4200-31-4 A	1,400.00		
010192S			1,108.00	5/17/77	6/ 2/77	1,108.00	4200-31-4 A	1,108.00		
010193S			1,552.20	5/17/77	6/ 2/77	1,552.20	4200-31-4 A	1,552.20		
001289S		5/24/77	490.00	5/19/77	6/ 7/77	490.00	2300-12-5			490.00
001344S			250.00	5/17/77	6/10/77	250.00	4200-31-4 A	250.00		
001285S			710.80	5/19/77	6/10/77	710.80	4200-31-4 A	710.80		
Totals						\$27,307.85		\$22,248.45	\$ 3,092.90	\$ 1,966.50

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF A.C. GRADY CO., INC.

FISCAL 1975 - 1976

Teacher Resources

Number	Purchase order		Amount	Date materials or service received	Vendor invoice		Account classification	Senior High School	Junior High School	Elementary Schools
	Date of req.	Date of purchase			Date	Amount				
2680S	11/ 5/75	11/12/75	\$ 111.00	1/27/76	1/29/76	\$ 111.00	2300-21-5 A		\$ 111.00	
8087S	10/ 3/75	10/ 9/75	479.86	2/10/76	2/17/76	521.86	2300-11-5			\$ 531.86
857S	3/13/76	3/12/76	487.50	3/12/76	3/18/76	487.50	3510-31-5	\$ 487.50		
846S	3/12/76	3/12/76	1,156.00	3/12/76	3/18/76	1,156.00	3510-31-5	1,156.00		
896S	3/18/76	3/18/76	94.00		3/26/76	410.50	2300-21-5		410.50	
894S	3/21/76	3/21/76	280.50	4/14/76	4/21/76	280.70	3510-31-5	280.70		
990S	3/27/76	4/28/76	565.00	4/27/76	4/29/76	565.00	3510-31-5	565.00		
2748S	3/ 2/76	3/22/76	540.00	5/24/76	4/29/76	540.00	2300-21-5		540.00	
2762S	3/24/76	4/28/76	694.50		5/ 3/76	748.50	3510-31-5	748.50		
3151S	5/ 4/76	5/10/76	203.50	5/25/76	5/20/76	203.50	2300-21-5		203.50	
3152S	5/ 4/76	5/10/76	717.00	6/ 2/76	5/20/76	717.50	2300-21-5		717.50	
						\$ 5,752.06		\$ 3,237.90	\$ 1,982.90	\$ 531.86

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF A.C. GRADY CO., INC.

FISCAL 1974 - 1975

Purchase order				Date materials or service received	Vendor invoice		Account classification	Senior High School	Junior High School	Elementary Schools
Number	Date of req.	Date of purchase	Amount		Date	Amount				
1333	10/ 9/74	10/ 9/74	\$ 20.00		10/10/74	\$ 20.00		\$ 20.00		
8314	10/22/74	10/29/74	100.00	12/ 5/74	11/29/74	100.00	2300-21-5 A		\$ 100.00	
965	11/21/74	11/21/74	510.00	11/22/74	12/19/74	510.00	3510-31-5	510.00		
8386	1/ 7/75	1/14/75	66.00	1/29/75	1/30/75	100.00	2300-21-5 A		100.00	
8422	1/22/75		44.50	1/23/75	1/21/75	44.50	2300-21-5 A		44.50	
7738	9/11/74	3/ 5/75	997.00	3/ 3/75	2/28/75	997.50	3510-31-5	997.50		
1135	10/ 8/74	3/ 5/75	990.00	3/ 3/75	2/25/75	990.00	3510-31-5	990.00		
1355	10/ 1/74	3/ 5/75	601.00	3/ 3/75	2/21/75	601.00	3510-31-5	601.00		
8362	12/12/74	12/16/74	112.00	2/13/75	3/14/75	112.00	2300-21-5		112.00	
7850	9/13/74	3/ 5/75	325.00	3/ 3/75	3/ 3/75	325.00	3510-31-5	325.00		
2165	10/23/74	3/ 5/75	516.00	3/ 3/75	3/10/75	603.00	3510-31-5	603.00		
7049	9/11/74	3/ 5/75	999.50	3/ 3/75	3/15/75	999.50	3510-31-5	999.50		
64775	3/18/75	3/18/75	486.00	3/18/75	3/21/75	486.00	2300-31-5 A	486.00		
955	11/20/74	12/16/74	299.25	12/12/74	3/29/75	299.25	3510-31-5	299.25		
8447	2/12/75	2/14/75	96.45	4/ 3/75	4/ 4/75	96.45	2300-21-5 A		96.45	
21445	3/18/75	3/18/75	558.00	4/18/75	4/10/75	558.00	2300-21-5		558.00	
65695	3/10/75	3/13/75	320.95	5/21/75	4/12/75	320.95	3510-31-5	320.95		
65265	2/ 5/75	2/11/75	901.50	3/18/75	4/11/75	982.50	3510-31-5	982.50		
1365	3/25/75	3/26/75	664.00	5/15/75	4/25/75	664.10	3510-31-5	664.10		
65975	3/ 7/75	3/18/75	686.50	3/18/75	4/22/75	687.00	3510-31-5	687.00		
2385	3/ 1/75	3/ 4/75	308.00	4/16/75	4/25/75	308.00	3510-31-5	308.00		
7610	4/29/75	4/30/75	531.00	6/ 5/74	5/10/75	531.00	2300-31-5 A	531.00		
2755	4/15/75	4/17/75	1,677.50	5/15/75	5/15/75	1,677.50	3510-31-5	1,677.50		
2585	9/ 5/74	9/ 5/74	310.00	10/ 2/75	5/22/75	310.00	3510-31-5	310.00		
65955	5/ 5/75	5/21/75	912.00	5/28/75	5/ 8/75	912.00	3510-31-5	912.00		
65865	5/15/75	5/20/75	425.00	5/29/75	5/20/75	425.00	2300-11-5 A	425.00		
45	5/21/75	5/23/75	778.70	5/21/75	5/23/75	778.70	3510-31-5	778.70		
66005	5/11/75	5/20/75	329.50	5/23/75	5/20/75	329.50	2300-31-5 A	329.50		
65	5/12/75	5/15/75	1,243.25	5/23/75	5/15/75	1,243.25	2300-31-5 A	1,243.25		
15	5/15/75	5/20/75	1,010.00	5/21/75	5/20/75	1,010.00	3510-31-5	1,010.00		

Touche Ross & Co.

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF A.C. GRADY CO., INC.

FISCAL 1974 - 1975

(Continued)

<u>Purchase order</u>				<u>Date materials or service received</u>	<u>Vendor invoice</u>		<u>Account classification</u>	<u>Senior High School</u>	<u>Junior High School</u>	<u>Elementary Schools</u>
<u>Number</u>	<u>Date of req.</u>	<u>Date of purchase</u>	<u>Amount</u>		<u>Date</u>	<u>Amount</u>				
2865	4/10/75	4/17/75	942.00	5/21/75	4/17/75	942.00	3510-31-5	942.00		
115	4/ 3/75	4/12/75	1,577.80	5/21/75	4/12/75	1,578.30	3510-31-5	1,578.30		
3005	4/ 8/75	4/10/75	496.00	5/27/75	4/10/75	496.00	3510-31-5	496.00		
7846	5/27/75	5/27/75	777.00	5/27/75	5/27/75	777.00	3510-31-5	777.00		
65645	4/28/75	5/ 3/75	471.20	5/27/75	5/ 3/75	414.20	3510-31-5	414.20		
65875	4/17/75	4/20/75	1,240.80	5/23/75	4/20/75	1,240.80	3510-31-5	1,240.80		
25	4/17/75	4/20/75	1,984.80	5/23/75	4/17/75	1,930.80	3510-31-5	1,930.80		
75	4/12/75	5/28/75	240.00	5/28/75	4/13/75	240.00	3510-31-5	240.00		
25725	5/20/75	5/22/75	102.00	6/ 3/75	6/ 6/75	102.00	2300-21-5 A		102.00	
21685	4/ 8/75	4/11/75	576.00	6/10/75	6/ 6/75	576.00	2300-21-5 A		576.00	
2975	4/ 7/75	4/17/75	1,350.00	Not Noted	6/ 2/75	1,353.60	3510-31-5	1,353.60		
						<u>\$26,672.40</u>		<u>\$24,983.45</u>	<u>\$ 1,688.95</u>	

Touche Ross & Co

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF STEVE'S SPORT DEN

FISCAL 1976 - 1977

Purchase order				Date materials or service received	Vendor invoice		Account classification	Senior High School	Junior High School	Elementary Schools
Number	Date of req.	Date of purchase	Amount		Date	Amount				
000010S		7/ 1/76	\$ 1,356.70	5/20/76	9/14/76	\$ 1,356.70	3510-31-5	\$ 1,356.70		
001155S		9/23/76	123.50		9/21/76	123.50	3510-31-5	123.50		
006599S		9/23/76	201.40	9/20/76	9/21/76	201.40	3510-31-5	201.40		
001200S		9/23/76	225.90	9/21/76	9/28/76	225.90	2300-11-5 A			\$ 225.90
000987S	9/13/76	9/23/76	65.80	9/12/76	9/28/76	65.80	2300-31-5 A	65.80		
006598S		9/23/76	206.70	9/18/76	9/29/76	206.70	3510-31-5	206.70		
000960S	9/13/76	9/23/76	318.00	9/15/76	9/29/76	318.00	3510-31-5	318.00		
001152S	9/17/76	9/23/76	277.50	9/28/76	10/13/76	277.50	3510-21-5		277.50	
001044S	10/ 4/76	10/ 8/76	29.80	10/ 5/76	1/ 6/77	29.80	2300-31-5 A	29.80		
004016S	9/28/76	9/29/76	342.00	1/ 7/77	2/ 4/77	342.00	2300-11-5 A			342.00
010194S	9/13/76	9/12/76	701.40	1/24/77	2/15/77	981.10	3510-31-5	981.10		
010190S	9/ 8/76	9/ 7/76	926.50		1/24/77	926.45	3510-31-5	926.45		
010200S	10/ 3/76	10/ 2/76	286.90	1/24/77	2/19/77	286.90	3510-31-5	286.90		
010147S	2/28/77	3/18/77	219.75	3/15/77	4/ 6/77	219.75	3510-31-5	219.75		
004139S	2/17/77	2/22/77	416.00	3/29/77	4/ 8/77	416.00	2300-11-5 A			416.00
010103S	3/ 1/77	3/11/77	260.00	3/ 8/77	4/11/77	252.00	3510-31-5	252.00		
010141S	3/ 7/77	3/18/77	371.40	3/18/77	4/13/77	371.40	3510-31-5	371.40		
010138S	3/14/77	3/18/77	232.00	3/16/77	4/12/77	232.00	7390-31-5 A	232.00		
010097S	3/22/77	3/30/77	241.60	3/28/77	4/23/77	241.60	2300-31-5 A	241.60		
010191S	1/27/77	1/27/77	192.00	1/27/77	5/17/77	192.00	2300-31-5 A	192.00		
010142S	No P.O. Submitted				5/17/77	1,121.06	7390-31-8 A	1,121.06		
010197S			801.00		5/18/77	796.90	2300-31-5 A	796.90		
010144S	4/11/77	4/11/77	914.00	4/26/77	5/18/77	914.00	3510-31-5	914.00		
010140S	4/12/77	4/13/77	622.80	4/13/77	5/20/77	622.80	2300-11-5 A			622.80
010143S	4/ 5/77	4/ 8/77	1,083.00	4/13/77	6/ 2/77	1,083.00	2300-31-5 A	1,083.00		
001348S			105.00	5/19/77	6/ 3/77	105.00	2300-11-5 A			105.00
001287S	No P.O. Submitted				6/ 9/77	726.62	111egible	726.62		
010195S	4/12/77	4/13/77	812.80 (A)	4/29/77	6/20/77	712.80	2300-11-5 A			712.80
Totals						\$13,348.68		\$10,646.68	\$ 277.50	\$ 2,424.50

(A) Incorrect amount, should be \$712.80

Touche Ross & Co.

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF STEVE'S SPORT DEN

FISCAL 1975 - 1976

<u>Purchase order</u>				<u>Date materials or service received</u>	<u>Vendor invoice</u>		<u>Account classification</u>	<u>Senior High School</u>	<u>Junior High School</u>	<u>Elementary Schools</u>
<u>Number</u>	<u>Date of req.</u>	<u>Date of purchase</u>	<u>Amount</u>		<u>Date</u>	<u>Amount</u>				
7905	1/ 7/76	1/13/76	\$ 233.70	1/ 7/76	1/15/76	\$ 233.70	3510-31-5	\$ 233.70		
8475	3/10/76	3/10/76	389.80	3/12/76	3/29/76	364.80	3510-31-5	364.80		
9005	3/ 1/76	3/11/76	443.94	3/ 5/76	4/ 7/76	443.94	3510-31-5	443.94		
8925	11/ 7/75	11/ 7/76	1,501.00	4/14/76	4/21/76	1,679.00	3510-31-5	1,679.00		
10475	1/12/76	1/16/76	629.25	4/13/76	4/19/76	629.25	3510-31-5	629.25		
10465	2/12/76	2/12/76	313.55	4/13/76	4/19/76	313.55	3510-31-5	313.55		
10485	1/15/76	1/15/76	406.00	4/13/76	4/20/76	406.00	3510-31-5	406.00		
9595	12/ 1/75	12/ 1/75	1,079.20	4/14/76	4/26/76	1,079.20	3510-31-5	1,079.20		
9895	10/25/75	10/25/75	692.00	4/14/76	4/26/76	692.00	3510-31-5	692.00		
10215	12/14/75	12/14/75	799.00	4/14/76	4/28/76	799.00	3510-31-5	799.00		
10245	11/ 1/75	11/ 1/75	699.00	4/14/76	4/28/76	699.00	3510-31-5	699.00		
10495	1/ 8/76	1/ 8/76	560.00	4/13/76	5/28/76	560.00	3510-31-5	560.00		
10545	5/10/76	5/11/76	1,030.00	5/10/76	6/ 2/76	1,030.00	3510-31-5	1,030.00		
11545	4/29/76	5/25/76	285.00	5/21/76	5/28/76	285.00	3510-31-5	285.00		
10505	5/10/76	5/11/76	116.90	5/19/76	6/ 1/76	116.90	3510-31-5	116.90		
						<u>\$ 9,331.34</u>		<u>\$ 9,331.34</u>		

For the Receiver-Clerk

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF STEVE'S SPORT DEN

FISCAL 1974 - 1975

Touche Ross & Co.

<u>Purchase order</u>				<u>Date materials or service received</u>	<u>Vendor invoice</u>		<u>Account classification</u>	<u>Senior High School</u>	<u>Junior High School</u>	<u>Elementary Schools</u>
<u>Number</u>	<u>Date of req.</u>	<u>Date of purchase</u>	<u>Amount</u>		<u>Date</u>	<u>Amount</u>				
7616	6/24/74	6/28/74	\$ 392.07	6/26/74	10/ 8/74	\$ 392.07	3510-31-5	\$ 392.07		
2395	3/ 3/75	3/ 4/75	290.00	5/15/75	4/22/75	290.00	2300-31-5 A	290.00		
2175	4/ 3/75	4/ 4/75	135.00		4/22/75	135.00	3510-31-5	135.00		
2625	4/10/75	4/17/75	714.00	5/15/75	5/20/75	714.00	3510-31-5	714.00		
2745	4/10/75	4/17/75	132.75	4/17/75	4/28/75	132.75	3510-31-5	132.75		
65255		4/ 2/75	1,415.00	5/15/75	5/20/75	1,415.00	7390-11-8 A			
65705	3/12/75	3/18/75	375.50	5/15/75	5/20/75	375.50	2300-11-5 A	Not Noted on Invoice or Purchase Order		
65965	3/15/75	3/24/75	669.35	5/10/75	5/20/75	647.40	2300-11-5 A			
55	4/28/75	4/30/75	459.00	5/23/75	4/22/75	459.00	3510-31-5	459.00		
2995	4/26/75	5/ 1/75	312.00	5/27/75	5/ 2/75	312.00	3510-31-5	312.00		
65635	5/22/75	5/23/75	496.00	5/27/75	5/27/75	496.00	3510-31-5	496.00		
38	4/27/75	4/28/75	2,104.00	5/21/75	4/28/75	600.00	3510-31-5	600.00		
38	4/27/75	4/28/75	2,104.00	5/21/75	4/29/75	1,504.00	3510-31-5	1,504.00		
125	4/ 8/75	4/15/75	639.25	5/21/75	4/17/75	639.25	3510-31-5	639.25		
05	3/12/75	4/ 1/75	1,219.45	5/21/75	4/ 3/75	1,219.45	3510-31-5	1,219.45		
7848	4/17/75	4/20/75	1,709.00		4/23/75	1,709.00	3510-31-5	1,709.00		
85	5/ 2/75	5/ 6/75	288.00	5/29/75	5/ 8/75	288.00	3510-31-5	288.00		
95	6/ 1/75	6/ 4/75	1,200.00	6/15/75	6/13/75	1,200.00	3510-31-5	1,200.00		
						<u>\$12,528.42</u>		<u>\$10,090.52</u>		

APPENDIX C

ANALYSIS OF RALPH L. HADLOCK

Torrie Ross & Co

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF RALPH L. HADLOCK

FISCAL 1976 - 1977

Information on invoice

<u>Date</u>	<u>Description</u>	<u>Amount</u>
8/18/76	Install birch folding door divider between library and audio-visual room - High School	\$ 443.35
8/23/76	Install corkboard and chalkboard on walls in room adjacent to library - Junior High School	106.16
8/24/76	Replace and repair basement windows in janitor room and cafeteria - Sylvester School	290.08
9/20/76	Build six-unit study carol and install on wall in room 216; install birch panel on wall in health room - High School	557.90
10/20/76	Corkboard and chalkboard in gym - Cedar School	146.30
11/20/76	Patch wall in health room for eyewasher - High School	17.00
11/16/76	Install 4x8 pegboard in classroom - Sylvester School	36.00
11/16/76	Install new exterior 3'6"x7'0"x2-1/4 door on rear of cafeteria with new heavy duty, ball bearing butts and heavy duty lockset - Sylvester School	430.80
11/17/76	Install blackboard in gym - Sylvester School	66.00
11/17/76	Build rolling divider in cafeteria - Sylvester School	175.00
(A) 12/23/76	Reface front of stage with formica - Sylvester School	380.00
(B) 1/ 1/77	Installation of Pella accordian doors between rooms #20-22 - Sylvester School	1,000.00
1/ 1/77	Install panel on wall for eyewasher in health room - Junior High School	30.00
1/10/77	Four 8'x7' free standing, double faced corkboard room dividers - High School	1,500.00
2/20/77	Two corkboard room dividers - Junior High School	750.00
2/20/77	Two corkboard room dividers - High School	750.00
2/25/77	Two scale cabinets for Science Dept. - High School	600.00
3/ 1/77	Install four corkboard units with wood frames - Junior High School	288.00
3/ 1/77	Build and install three 6'x7' double-sided book-shelf units in library - Junior High School	1,287.00

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF RALPH L. HADLOCK

FISCAL 1976 - 1977
(Continued)

Information on invoice

<u>Date</u>	<u>Description</u>	<u>Amount</u>
3/ 1/77	Install new underlayment in two portable class-rooms for new carpet - Cedar School	725.17
3/ 3/77	Build three new study carol units - Sylvester School	405.00
3/15/77	Closet shelves in second floor classroom; cabinet unit in health room, floor repair in office machine room - Sylvester School	248.35
3/21/77	Formica walls, vanity and combination window in ladies' room - Curtis School	933.25
3/25/77	Formica top base unit and back case wall unit for principal's office - Sylvester School	650.00
3/28/77	Cut doors and install wire glass windows in three doors - Junior High School	148.50
5/19/77	16'x4' adjustable shelf units for library - Sylvester School	339.97
5/19/77	Formica top storage cabinet for still in room 204 - High School	99.00
5/27/77	Install two bulletin boards with frames - Curtis School	66.00
6/ 1/77	Formica around toilet and install wood toilet partition - Curtis School	242.61
6/ 1/77	Three Anderson flexivent units in basement and exterior trim - Salmond School	400.00
6/15/77	Formica walls and install wood toilet partition in men's room	675.00
		<u>\$13,786.44</u>

(A) Covered by P.O. #6735

(B) Covered by P.O. #6734

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF RALPH L. HADLOCK

FISCAL 1975 - 1976

Information on invoice

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/10/75	Install air conditioning units in basement - Curtis School	\$ 218.00
7/10/75	Storage room in boys' toilet room in basement and tutoring areas in cafeteria - Sylvester School	920.00
8/ 4/75	Repair and install new frame in double doors in hall to portable classrooms - Cedar School	309.71
8/ 5/75	Repair swollen flooring - Salmond School	114.10
8/11/75	Install cornice moulding in teachers' room - Sylvester School	115.80
8/12/75	Install gym equipment - Junior High School	93.12
9/ 4/76	Loft in gym closet, racks in music room, cabinet doors and locks in typing room - High School	446.48
4/ 6/76	Repair gym door jamb - Sylvester School	59.10
4/ 8/76	Bookshelves in principal's office - Cedar School	573.00
4/ 9/76	Book cabinets and counter units for library - High School	1,937.51
4/12/76	Corkboards in superintendent's office, police station and high school	160.00
4/16/76	Install pine trim for hanging venetian blinds - Center School	110.63
5/10/76	Supply and install cork bulletin boards with wood frames in classrooms - Junior High School	1,992.15
5/15/76	Three science scale cabinets - High School	900.00
6/ 1/76	Repair three new study carol units and build four new units - Sylvester School	637.21
		<u>\$ 8,586.81</u>

TOWN OF HANOVER SCHOOL DEPARTMENT

ANALYSIS OF RALPH L. HADLOCK

FISCAL 1974 - 1975

Information on invoice

<u>Date</u>	<u>Description</u>	<u>Amount</u>
8/ 1/74	Fire repair July 1974 in Curtis School	\$1,375.00
8/ 8/74	Repair ceiling and cover heating pipe in cafeteria - Sylvester School	193.00
8/ 9/74	Remove plaster walls and install panel at base of stage in auditorium - Center School	255.00
8/14/74	Install new gym equipment and close in four sky-lights on roof - Cedar School	305.00
8/15/74	Hang new men's room door opposite cafeteria; enclose amplifier on stage; change teachers' room door and music director's door and repair floor on stage - High School	183.00
10/ 4/74	Plans for Curtis School addition	75.00
10/ 4/74	Framing, blocking and partitioning basement of police station - Curtis School	1,207.50
10/ 4/74	Remove plaster from north wall of stage area; frame over terra cotta tile; sheetrock; cover with tempered masonite and install new window jambs, trim and baseboard - Sylvester School	838.84
10/ 4/74	Sylvester School:	
	Remodel camera closet \$250.00	
	Install shelves in projector closet on second floor 200.00	
	Remodel backings of stage 450.00	900.00
12/ 1/74	Interior trim and doors for police station - Curtis School	1,432.00
1/ 1/75	Sheetwork and paneling for the police station - Curtis School	1,200.00
1/13/75	Bins in evidence room - police station	269.75
1/13/75	Reception counter and cabinet, desktop counter, shelf and bulletin boards - police station	467.73
1/13/75	Repair rotted floor joints in portable classrooms - Cedar School	186.67
2/14/75	Remodeling and paneling two police station offices	1,157.63
4/ 6/75	Formica counter, desk spacer and miscellaneous work in police station	200.00
4/ 8/75	Sylvester School:	
	Build and install cabinet unit with formica counter and upper shelf in teachers' room \$540.60	
	Build and install new vanity divider panel in ladies' room 334.40	875.00
4/ 8/75	Build and install base and overhead wall cabinet in office of audio room - Junior High School	378.00
5/ 1/75	Rebuild floor in portable classroom - Cedar School	1,054.46
5/10/75	Two roofs over cellar stairs - Salmond School	978.56
		<u>\$13,532.14</u>

Touche Ross & Co.

January 30, 1978

Mrs. Anne Hession, Chairperson
Hanover School Committee
Hanover, Massachusetts

Dear Mrs. Hession:

We have completed both the special examination of expenditures and encumbrances of the School Department of the Town of Hanover for the fiscal year ended June 30, 1977 in accordance with our proposal letter dated September 29, 1977, and the additional procedures related to the School Department's purchasing practices in fiscal years 1975, 1976 and 1977 in accordance with our engagement letter dated November 30, 1977. Our work consisted of applying the audit procedures set forth in each of our letters referred to above, and described in detail in the accompanying report, primarily for the purpose of assisting the members of the Hanover School Committee in obtaining a clearer understanding of certain budgetary, accounting and purchasing practices utilized by the School Department and should not be used for any other purpose. It should be understood that had we applied audit procedures in addition to those agreed upon, other matters might have come to our attention that we would have reported upon. Accordingly, we do not express our opinion on any amount referred to in our findings.

Our report on this engagement has been presented in two (2) parts as follows:

Part I — Report on Budgetary and Accounting Practices

Part II — Report on Purchasing Practices

The Part I report accompanies this letter, while the Part II report has been provided as a separate enclosure to facilitate review by the Committee. Our suggestions and recommendations resulting from our review have been included with the Part I report.

We are pleased to have been given the opportunity to work with the Town of Hanover. Throughout the engagement, the cooperation and assistance of everyone with whom we came in contact has been exemplary. We believe the immediate benefit of our report will be to increase the level of understanding and communication between the School Department and the various elected Town boards with which it interacts. We would hope ultimately, however, that it would lead to improved systems (budgetary, accounting and reporting) and procedures which would improve the ability of those involved with the Hanover schools to carry out their respective policy making and management functions.

If you would like to discuss the comments of the reports or any matter pertaining to the engagement, please call Mr. Thomas F. Megan or Mr. Robert J. Galibois at 237-6200.

Very truly yours,
Touche Ross & Co.

**TOWN OF HANOVER
SCHOOL DEPARTMENT**

**PART I
REPORT ON BUDGETARY AND ACCOUNTING PRACTICES**

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BACKGROUND AND OBJECTIVES OF THE ENGAGEMENT

In recent months, members of the Hanover School Committee have discussed several questions involved with the financial management of the School Department. These questions related to such matters as:

- Whether or not unexpended amounts returned to the Town by the School Department at the close of each fiscal year were excessive or reasonable.
- Why many line-item budgetary accounts were overexpended by the School Department each fiscal year.
- The perception, held by many Town citizens, that an abnormally high percentage of the annual school budget was expended late in the fiscal year.
- Whether or not the Department purchased capital items not included in the approved budget.
- The propriety of the amounts encumbered at the close of the fiscal year.

In order that the members of the School Committee might have a clearer understanding of all of the facts involved with these and other related questions, a decision was made to retain an auditing firm. The Board believed that the services of a qualified and independent organization would provide the objective view that was needed in the circumstances. The objectives in retaining the auditors included the following:

- To determine whether there was substance to the questions described above.
- If so, to identify the facts related to each matter and to report the findings.
- To make suggestions or recommendations based on the findings related to improving the School Department's budgetary, accounting and reporting systems.

In order to best accomplish the objectives, the auditing firm was retained to audit the School Department expenditures for the year ended June 30, 1977, including amounts encumbered at that date.

APPROACH TO THE ENGAGEMENT

Our approach to the engagement was described in our proposal letter dated September 29, 1977. It involved making a special examination of the expenditures and encumbrances of the School Department for the fiscal year from July 1, 1976 through June 30, 1977, and included the following specific procedures:

Task 1 — Meeting with Members of the Hanover School Committee —

Upon our selection as auditors we met with the School Board in order to obtain a precise understanding of the Committee's concern. At that time, we also discussed our proposal. We subsequently met with the Board of Selectmen and the Town Counsel in order that we might understand their questions as well.

Task 2 — Review of Budgetary Process Utilized by the Hanover School Department for Fiscal 1977 —

As a part of this task, we reviewed:

- Adequacy of the School Department's chart of accounts
- Written budgetary instructions
- Budget submissions made to Assistant Superintendent together with underlying documentation and rationale
- Compilation of fiscal 1977 School Budget by Superintendent and Assistant Superintendent together with underlying documentation and rationale
- Minutes of School Board meetings
- Town Clerk's certified copy of Town meeting appropriations
- Such other correspondence and other information as was available and which had a bearing on the adequacy and accuracy of the budgetary system

Task 3 — Conducted Audit of Purchases and Disbursements Made by the Hanover School Department during Fiscal 1977 —

Among the procedures completed in conjunction with this task were the following:

- Flow-charted and documented the Town and the School Department procedures as they related to:
 - Requisition and purchase of materials, equipment, supplies and services
 - Receipt of materials, etc.
 - Approval of vendor invoices for payment
 - Payment of vendor invoices
 - Payroll
- On a test basis selected certain disbursements made by the School Department and examined supporting documentation to determine that:
 - Purchased materials, etc., were included in properly approved budget
 - Purchases were properly authorized
 - Where bids were obtained, that procedures used were in compliance with pertinent statutes

- Purchases were properly classified in the accounts
- Invoices were properly approved for payment
- Invoices were listed properly on bill warrant
- Warrants were properly approved for payment
- Checks in payment appeared to be proper in all respects
- Made a 100% test of the validity of all vendor bills encumbered at the end of the year to determine that:
 - Appropriate listing of encumbered bills had been furnished to Town Accountant
 - Items encumbered had been included in original department budget
 - Purchases had been properly committed at June 30 and thus includable in proper period

Task 4 — Analyzed Differences Between the School Department's Original Budget and Actual Expenditures and Encumbrances for Fiscal 1977 —

After completion of our detailed review of the budgetary system and our audit of actual expenditures and encumbrances, we analyzed the reason for significant variances between budget and actual. At this time, we also compared and reconciled the records maintained by the Department with the appropriation ledger kept by the Town Accountant.

Task 5 — Prepared Final Report Setting Forth Findings

**AUDIT FINDINGS WITH RESPECT TO SCHOOL DEPARTMENT
ENCUMBRANCES AT JUNE 30, 1977**

Understanding of Encumbrance Practices Utilized by the School Department

Common to practice of many municipalities, the School Department is the only department in the Town of Hanover which encumbers every purchase order on a continuing basis throughout the year. The encumbrance method is itself an extension of the accrual method of accounting. Whereas the accrual method requires that expenditures be recorded when services or materials are received, the encumbrance method requires that such expenditures be recorded when the service or material is ordered. The encumbrance method is unique to the municipal or governmental field. It was developed in recognition that a municipality's budget appropriations are a controlling factor in the management of a municipality. As a result, the municipality's management must be able to determine at any time the balance of unexpended appropriations. Use of the encumbrance method permits this type of control.

Although the School Department in Hanover maintains its records using encumbrances, the Town Accountant records are reflected on an accrual basis. As a result of the two different practices, it is necessary at the year end for the Town Accountant to be provided with a list of the School Department's outstanding purchase orders at that date in order to properly complete the year-end accounting.

We understand that the Town does not have any definitive written procedures relating to the encumbrance of outstanding purchase orders at the year end.

Findings with Respect to Amounts Encumbered by the School Department at June 30, 1977

In the absence of definitive instructions, it is our understanding that on May 23, 1977 the School Department requested that the Town Accountant reserve \$50,000 for encumbrances to be related to purchase orders estimated to be outstanding at June 30, 1977. In addition, \$10,474 was requested at a subsequent time to cover unpaid school payroll for the fiscal year. The Town Accountant recorded these amounts at June 30, 1977. Some time after year end, the School Department submitted copies of open purchase orders in support of the \$50,000 amount previously encumbered. In fact, the total of the orders submitted amounted to \$51,616.79.

A summary of amounts encumbered at June 30, 1977, together with their status (paid/unpaid) as of November 9, 1977, according to records maintained in the Town Accountant's office, follows:

	Materials, services & supplies	Payroll	Total
Total amounts encumbered at June 30, 1977	\$50,000.00	\$10,474.00	\$60,474.00
Total amounts charged against the encumbrances as of November 9, 1977	<u>41,902.13</u>	<u>10,474.00</u>	<u>52,376.13</u>
Balance of outstanding encumbrances	<u>\$ 8,097.87</u>	<u>\$ —</u>	<u>\$ 8,097.87</u>

In order to gain a better understanding of the encumbrance practices utilized by the School Department, we prepared a detailed analysis of the actual purchase orders encumbered by the School Department, as well as the vendor invoices charged against the reserve for encumbrances subsequent to June 30, 1977. Among the objectives of this review were the following:

- To determine that the purchase orders encumbered at June 30, 1977 represented purchases actually current and outstanding at that date
- To determine that amounts paid subsequent to June 30, 1977 and charged to the reserve for encumbrances were proper

A summary of encumbrances for materials, services and supplies follows:

Description of item	Encumbered at June 30, 1977	Paid through November 9, 1977
Amounts encumbered on which full or partial payments have been made	\$33,341.46	\$28,238.54
Amounts encumbered which appear to have been paid prior to June 30, 1977	5,950.65	—
Amounts encumbered on which no payments have been made through November 30, 1977	12,324.68	—
Other amounts paid since June 30, 1977 and charged to the reserve for encumbrances:		
Amounts related to fiscal 1977 but not specifically encumbered	—	13,320.50
Amounts related to fiscal 1978	—	343.09
Total	<u>\$51,616.79</u>	<u>\$41,902.13</u>

We discussed the results of this analysis with School Department personnel, and particularly the procedures used in determining the open purchase orders to be encumbered at June 30, 1977. The following points were noted as a result of these discussions:

- At June 30, 1977, a copy was made of each purchase order in the "Open Purchase Order" file, and it was forwarded to the Town Accountant. The list of purchase orders encumbered, noted earlier, was prepared from these copies. The School Department did not retain a copy of what they sent to the Town Accountant.
- In accordance with the School Department system practices, the "Open Purchase Order" file was then closed out and interfiled with other purchase orders issued during the fiscal year. There is no way at this time to verify what was in the files at June 30, 1977 other than to accept at face value the documents received by the Town Accountant.
- In reviewing the analysis above, no explanation has been made as to why there should have been \$5,950.65 in purchase orders submitted for encumbrance which had already been invoiced to the Town and paid at June 30; nor how there could have been an additional \$13,320.50 in fiscal 1977 expenditures which were never encumbered at June 30, 1977.
- The "Open Purchase Order" file is not, as a practice, monitored during the year to insure that "old" or unused orders are cancelled. As a result, many of the items included in the \$12,324.68 amount above were not properly outstanding.

- No attempt was made in the School Department to reconcile the open purchase orders forwarded to the Town Accountant with the accounting records maintained in the School Department. This would be a substantial task to undertake at this time.

Based on the analysis above and subsequent discussions with school personnel, we suggest the following actions be considered by the Town:

1. The Town Counsel should be consulted to determine what action should be taken or if any need be taken with respect to:
 - a. The excess amount encumbered at June 30, 1977; i.e., the difference between the \$50,000 amount encumbered and the \$33,341.46 in open purchase orders that were properly documented.
 - b. The "unpaid" fiscal 1977 invoices in the amount of \$13,320.50 which were not specifically encumbered at June 30, 1977.
2. Detailed procedures for year-end encumbering should be formalized and communicated to all personnel.

AUDIT FINDINGS WITH RESPECT TO SCHOOL DEPARTMENT BUDGETARY PRACTICES

Overview:

While budget amounts by account are prepared in support of the total School Department budget, Town Meeting approval is given for the budget total only (\$5,723,536 for fiscal 1977). Consequently, strict adherence to budgeted "line items" is not considered mandatory by the School Department. In fact, compliance with authorized expenditure levels per line item would be difficult in many cases due to the lack of detail included in the final budget. In addition, reserve or contingency amounts have been included in the budget to cover expenditures considered to be unestimable and/or unforeseeable.

Our analysis of charges made to specific line-item accounts for fiscal 1977 disclosed instances where items purchased had not been included in the approved final budget for the year. Specific examples of these findings are set forth in the following pages. Given the fact that the School Department budget philosophy has been more concerned with adhering to the total amount budgeted, rather than to the individual line-item amounts this finding was not entirely unexpected.

Due principally to the inclusion of contingency amounts in the final school budget, it also appears that amounts in excess of the School Department's financial requirements have been raised in each of the past three years. The following table reflects amounts budgeted and amounts expended for the period.

	1977	1976	1975
Budget	\$5,723,536	\$5,105,846	\$4,509,214
Actual Expenditures	<u>5,557,643</u>	<u>4,650,442</u>	<u>4,449,057</u>
	<u>165,893</u>	<u>455,404</u>	<u>60,157</u>

We would point out that there is nothing intrinsically wrong in operating within a departmental budget. In fact, this is a legal requirement. Further, with an annual

budget as large as that of the School Department it is not unreasonable to expect that the amounts returned to the Town might be significant. However, we believe, in the absence of unusual circumstances, that the unexpended budget should not exceed 1%—2% of the original budget.

Touche Ross & Co

Detailed Audit Findings:

We reviewed the following accounts which we feel had a significant variance between budget and actual:

<u>Control</u>	<u>Description</u>	<u>A/C no.</u>	<u>Budget</u>	<u>Expended</u>	<u>Actual (over) under budget</u>
A	Research & Development	2100-4	\$ 30,000.00	\$ 12,662.85	\$17,337.15
	Supplies	2200-5	7,000.00	11,375.00	(4,375.00)
	Supplies - Physical Ed	2300-5A	6,400.00	17,358.15	(10,958.15)
	Supplies - Ind. Art & Home Economics	2300-5B	17,000.00	32,197.75	(15,197.75)
	Supplies - Art	2300-5C	18,000.00	2,832.93	15,167.07
	Supplies - Paper	2300-5D	21,000.00	4,144.46	16,855.54
	Supplies - All Other	2300-5E	85,000.00	161,556.98	(76,556.98)
	Transportation				
	Contract	3301-4	210,000.00	191,401.39	18,598.61
	Supplies - Food				
	Service	3400-5	70,000.00	5,731.58	64,268.42
	Supplies - Athletic	3510-5	16,000.00	30,511.87	(14,511.87)
	Supplies - Maintenance	4110-5	13,500.00	30,017.10	(16,517.10)
	Grounds - Contracted				
	Service	4210-4	14,250.00	2,153.75	12,096.25
	Operations and Maintenance -				
	Contingency	4220-4A	50,000.00	60,928.56	(10,928.56)
	Contracted Services -				
	Plant	4220-4B	39,250.00	31,720.25	7,529.75
	Supplies - Maintenance				
	of Plant	4220-5	6,000.00	4,958.93	1,041.07
	Acquisition of Fixed Assets	7390-8B	25,522.00	76,829.07	(51,307.07)
	Special Education				
	Supplies	2300-5	3,000.00	18,590.00	(15,590.00)
	Psychological Services	2800-4	10,000.00	43,201.01	(33,201.01)
	766 Contingency		65,000.00	10,230.01	54,769.99

A discussion of our findings with respect to these accounts follows:

Number	Title	Budget	Actual
2100-4	Research and Development	\$30,000	\$12,663

Budget contains no detail describing how the \$30,000 was calculated. Expenditures charged to this account were:

Dr. Lacey	\$ 5,000	
Beacon Musical Instrument	6,310	
Mass. Arts and Humanities	1,250	(film maker in residence)
South Shore Lincoln Press	103	
	<u>\$12,663</u>	

Number	Title	Budget	Actual
2200-5	Supplies	\$7,000	\$11,375

Our review of expenditures charged to this account revealed no purchases which do not fit the account description or the description of the detail supporting the budget with the exception of an IBM invoice in the amount of \$1,230 for a typewriter. It appears that this line item was just overspent.

Number	Title	Budget	Actual
2300-5A	Physical Education Supplies	\$6,400	\$17,358

The budget prepared does not contain any detail outlining the components of the budgeted amount. A review of the expenditures charged to this account indicated that the invoices so charged were for Physical Education with the possible exception of a \$1,015.00 bill for shelving. The physical education materials procured, however, range from ointment to trampolines and balance beams. The latter items appear to be inconsistent with the definition of supplies.

Number	Title	Budget	Actual
2300-5B	Industrial Arts and Home Economics	\$17,000	\$32,198

Details outlining the "budgeted expenditures" are not part of the total budget package. A review of the invoice file for this account revealed expenditures approximating \$3,800 for nonsupply type items (power saws, tables, etc.). In addition, statements from a local supermarket were charged to this account. These statements contain no detail describing what was purchased.

Number	Title	Budget	Actual
2300-5C	Art Supplies	\$18,000	\$2,833

Details outlining the "budgeted expenditures" are not part of the total budget package. Consequently, we are not able to determine why this account had such a large favorable variance.

Number	Title	Budget	Actual
2300-5D	Paper Supplies	\$21,000	\$4,144

Details outlining the “budgeted expenditures” are not part of the total budget package. Consequently, we are not able to determine why this account had such a large favorable variance.

Number	Title	Budget	Actual
2300-5E	Supplies—all other	\$85,000	\$161,557

Details outlining the “budgeted expenditures” are not part of the total budget package. A review of a sample of invoices charged to this account revealed that the actual expenditures included purchases of microscopes. Nevertheless, the lack of budget detail prevents a thorough analysis of the cause of this large unfavorable variance.

Number	Title	Budget	Actual
3301-4	Transportation Contract	\$210,000	\$191,401

Charges to this account are supported by two three-year (ending June 30, 1978) bus contracts which are referenced in the budget. Minimum payments under the contract total \$149,537 with provisions for additional mileage charges and fuel adjustments. Considering these factors, the budgeted amount appears to have some rationale.

Number	Title	Budget	Actual
3400-5	Supplies—Food Service	\$70,000	\$5,732

Details outlining the “budgeted expenditures” are not part of the total budget package. Consequently, we were not able to determine why this account had such a large favorable variance. School officials indicated, however, that a reserve was included in the budget to mitigate the effects of late state reimbursements.

Number	Title	Budget	Actual
3510-5	Supplies—Athletic	\$16,000	\$30,512

A review of the invoices charged to this account did not reveal any significant misclassifications. The majority of purchases (exceeding \$21,000) were from two suppliers. The lack of budget detail prevents a thorough analysis to determine which items were “overbought”.

Number	Title	Budget	Actual
4110-5	Supplies—Maintenance	\$13,500	\$30,017

Details outlining the “budgeted expenditures” are not part of the total budget package. The lack of detail prevents a thorough analysis to determine the cause of this large unfavorable variance.

Number	Title	Budget	Actual
4210-4	Grounds—Contracted Services	\$14,250	\$2,154

A review of actual expenditures vs. budget detail noted the following:

Work performed	Amount per	
	Budget	Actual
Snow removal	\$ 500	\$ 238
Clean oil tanks	1,000	
Lime and fertilize	3,000	146
Clean septic tanks	1,000	600
Line parking lots	500	409
Blacktop repairs	1,000	
Flood lights	500	
Resurface front loop	2,500	
Drainage track	300	
Paint outdoor sign	250	
Blacktop	3,000	
Drainage	700	
Remove tree stumps		35
Catch basin cleaner—rental		90
Readjust school traffic lights and miscellaneous elec- trical work		84
Rental of heavy equipment		525
Spray trees		38
Recording error		(11)
	<u>\$14,250</u>	<u>\$2,154</u>

A review of charges to this account indicates that not all of the tasks budgeted for fiscal 1977 were completed, or at least were not performed with the use of outside contracted personnel.

Number	Title	Budget	Actual
4220-4A	Operations and Maintenance—Contingency	\$50,000	\$60,929

Details outlining the “budgeted expenditures” are not part of the total budget package. Consequently, a thorough analysis of the cause of the large unfavorable variance is not readily determinable. It should be noted, however, that a review of invoices charged to this account revealed that charges to this account included the following purchases:

Copying machine
Typewriters
Cabinets
Projector
Machine rentals

Number	Title	Budget	Actual
4220-4B	Contracted Service—Plant	\$39,250	31,720

A review of the budget detail and a sample of invoices charged indicate that the charges were proper and budgeted.

Number	Title	Budget	Actual
4220-5	Supplies—Maintenance of Plant	\$6,000	\$4,959

Details outlining the “budgeted expenditures” are not part of the total budget package. The lack of detail prevents a thorough analysis to determine the cause of this favorable variance.

Number	Title	Budget	Actual
7390-8B	Acquisition of Fixed Assets	\$25,522	\$76,829

A comparison of the budget detail and a sample of invoices charged to this account indicate that the over-expenditure was caused from underestimating the cost of planned acquisitions and also procuring equipment not in the budget.

Our sample showed the following items purchased not in the budget:

Microscopes	\$ 2,892.00
Shelving and ends	1,877.90
Vu-Graph, projector, etc.	1,229.71
Steam sterilizer	1,316.00
4 units (2 sets) acoustical shell	1,564.00
Chorus risers—4—3-step 18 "	660.77
Glass still—8 liter	1,311.20
Cabinets, files, blades	1,045.97
Chevrolet Sport Van	5,992.00
Rental (monthly) for accounting machine/tabulator and sorter	240.00
Typewriters	4,990.00

(Typewriters were included in budget for A/C #7490-8B.)

Number	Title	Budget	Actual
2300-5	Special Education Supplies	\$3,000	\$18,590

Details outlining the “budgeted expenditures” are not part of the total budget package. The lack of detail prevents a thorough analysis to determine the cause of the variance.

Number	Title	Budget	Actual
2800-4	Psychological Services	\$10,000	\$43,201

Details outlining the “budgeted expenditures” are not part of the total budget package. The lack of detail prevents a thorough analysis to determine the cause of the variance.

Number	Title	Budget	Actual
	766 Contingency	\$65,000	\$10,230

Budget contains no detail. School officials indicated that account is a reserve against unexpected Chapter 766 expenditures.

Although we did not specifically address line items with minor budget vs. actual differences, our review did note the following items charged to A/C #7490-8B, Equipment Replacement, which were not included in the budget:

Vendor	Description	Amount
Charles Bean Music Co., Inc.	1 Shore VA302 and other equipment	\$1,800.00
NCR Corporation	Accounting Machine	8,408.50

The budgeted amount for this line item was \$26,540 with actual charges of \$26,124.

RECOMMENDATIONS

School Department

1. Although the School Department currently utilizes a budget to control expenditures during a given fiscal period, we found that the current budget system does not require an accounting for variances between budgeted and actual amounts. Also, we saw no evidence that any advance budgeting techniques were utilized (e.g., zero-base budgeting, performance budgeting, planning programming budget system). Although budgets are mandated by law, a budget should be a definite operating plan and not merely a legal device. In order to be effective as a control over actual operations, the annual budget should contain the following elements:

- a. The budget should be established in conjunction with the personnel to be held accountable for the results, and amounts set should be reasonable and attainable. Budget amounts should be challenged and established at levels which require efficient operation in order to be attainable. Although some amounts may be difficult to estimate with precision, we believe a reasonable approach can be made to every line item account. General "contingency" accounts should not be permitted in the budget.

As a part of the procedures employed in establishing budget amounts, the Department should consider implementing a system of "zero-base" budgets (i.e., budget amounts should be established by constant analysis and reevaluation of a department's needs coupled with estimates of costs of each function, rather than adding effects of cost increases/decreases to budget amounts established for prior fiscal periods). In any event, it is imperative that the School Committee have a thorough understanding of that Department's financial plan.

- b. Actual results should be compared with budgeted amounts on a monthly basis, and all significant variances should be explained. This requires that the budget be annualized and accurate monthly reports be prepared on a timely basis.
- c. Line item amounts should be backed up by a permanent record of budget detail used to arrive at the estimate.
- d. The operating plan should be structured in a manner to facilitate compliance with mandatory bid requirements.
- e. Estimated receipts should be included in the operating plan submitted to the Advisory Committee and Town Meeting.
- f. A purchase cutoff date should be established to allow processing of vendor invoices by year end.
- g. No adjustments to line items should be made without the expressed approval of the School Committee.

2. We recommend that a procedure be implemented whereby open purchase orders are periodically reviewed. Orders outstanding for a long period of time should be investigated. Also, purchase orders should be removed from the open file only upon cancellation or when an invoice is presented.
3. Our observations were that year-end "encumbrances" are not fully documented. In order to support the request for "held over" funds, we recommend that a detail list be maintained of open purchase orders at year end. "Encumbered" invoices submitted to Town Accountant for payment subsequent to year end should be designated as such.
4. In order to aid the Town Accountant in evaluating the propriety of a vendor's invoice, we suggest that the invoice package submitted to him include the white copy of the purchase order indicating that the goods or services were received and the vendor's invoice with a block stamp showing who approved the bill for payment and who performed the required clerical tests. The Town Accountant should verify that this is done.
5. Presently, there appears to be some confusion regarding how the competitive bid requirement should be implemented. In order to provide a reference for proper and uniform bidding practices, we recommend that a written policy manual be prepared. This manual should be sufficiently tailored to encompass all typical purchases for the Hanover School Department. For example, the manual should provide clear guidelines on the purchases of textbook, science equipment, athletic equipment, food supplies and replacement materials.
6. Accounting control over fixed assets is nonexistent. In order to establish such a control, we recommend that a detail list of fixed assets be maintained and that procedures be established to update this record for additions and deletions. In addition, periodic inventories of these assets should be made. Significant variances between the physical count and the "book" should be investigated.
7. Certain bills are paid directly from individual school bank accounts. We suggest that all bills be paid by the Town Treasurer.

Town Hall

1. The General Laws of the Commonwealth (Chapter 40, Section 4B) requires that a list of suppliers from whom the Town has purchased items amounting to \$2,000 or more be posted in the Town Clerk's office. Our observations indicated that such a list is not posted.
2. The accounting system currently in use by the Town does not use the encumbrance method of accounting during the year. Under an encumbrance system, a reduction in appropriation balances is recorded immediately when funds are committed (i.e., upon the issuance of an approved purchase order). The primary advantage of an encumbrance system is that expenditures for goods and services are controlled at the earliest point (when the order is placed) thereby reducing the possibility of budget overruns. Interim reports would become more meaningful since budgets would be compared to actual expenditures plus total orders outstanding. Due to the strong controls inherent in the encumbrance system, we recommend that this feature be incorporated in the accounting system.

3. We noted that Town Hall occasionally delays payment on invoices. While this may be necessary at times, this practice jeopardizes vendor relations. Consequently, we recommend that appropriate department heads be notified when payments are being held up so that vendor inquiries may be properly answered.
4. Presently, the School Committee does not furnish the Town Accountant with a copy of all orders for material and services at the time such orders are placed. This omission is in violation of Article XIV, Section 6 of the Town's Bylaws.

David G. Nagle, Jr.
ATTORNEY AT LAW
235 HANOVER STREET
HANOVER, MASSACHUSETTS 02339

March 31, 1978

Hanover School Committee
Hanover Town Hall
Hanover, Massachusetts 02339

Hanover Board of Selectmen
Hanover Town Hall
Hanover, Massachusetts 02339

Gentlemen and Ladies:

Pursuant to the request of the School Committee and the Board of Selectmen, the following is my opinion of the legal issues as presented in the audit of the School Department, dated January 30, 1978, by Touche Ross & Co.

I direct your attention to Page 2. of the audit, wherein Chapter 40, Section 4(B) of the Massachusetts General Laws, is set forth. This particular statute, in summary, states that no contract for the purchase of equipment, supplies or materials, the actual or estimated cost of which exceeds \$2,000.00, shall be awarded unless it has been placed out for competitive bid. The one exception cited in this statute would be a special emergency involving the health or safety of people or their property. The statute further states that no bill or contract shall be split or divided for the purpose of evading this statute.

It is clear, in my opinion, that a single purchase of equipment, material or supplies, the actual or estimated cost of which exceeds \$2,000.00, must be competitively bid. However, the difficulty in interpreting this section is when you have a series of purchases during the course of a fiscal year which, in the aggregate, exceed \$2,000.00, but individually are less than \$2,000.00. Section 4(B) supra, recognizes that a municipality may have a series of purchases which will exceed Two Thousand Dollars in a single year, but may not have to be bid. In that instance, the statute requires only that the vendor's name be posted at the Town Hall. The determining factor, in my opinion, as to whether a series of purchases during the course of a fiscal year should be bid pursuant to Section 4(B), is whether or not at the time of initial purchasing, the municipality could reasonably estimate its needs for such material for a part or all of the fiscal year. If they

are able to estimate their needs and such estimate exceeds in the aggregate \$2,000.00, then it should be bid. If their estimate does not exceed \$2,000.00, then they are not required to bid the materials, equipment or supplies. The fact that they would actually purchase each item at a different time is not the crucial factor. The crucial factor, as previously stated, is the initial estimation of cost.

The School Department, like every other Town Department, is required to submit a budget for the upcoming fiscal year. Budgeting is an estimation of the needs of the Department and its probable costs. Therefore, in most instances the School Department, at the start of its fiscal year, should have a reasonable estimate of the cost of its supplies, equipment and material for the upcoming year. If the estimation for supplies such as athletic supplies exceeds \$2,000.00, then in my opinion the purchase of said supplies should be bid pursuant to Section 4(B).

The statute is also clear that a contract or bill may not be split or divided to avoid the bidding requirements of Section 4(B). Therefore, if a vendor submits, for instance, two (2) bills, each under \$2,000.00, for a job or purchase which obviously should be a single contract or bill, then this might constitute a split contract in violation of Section 4(B). In order to determine that it is a split contract in violation of Section 4(B), it is necessary to show that the bill was split with *intent* to evade the statute. It is not necessary, however, to show intent by direct evidence such as an admission, but intent may be inferred from the circumstances of each transaction.

I now direct your attention to Page 3. of the audit in which school officials related what they determine to be exceptions to the competitive bidding law.

1. Emergency repairs and procurements. This is an exception if the emergency is such that it involves the health or safety of people or property. A sudden or unexpected event, however, is not an emergency within the meaning of the statute, unless it involves the health or safety of people or property.
2. Professional services would be an exception since it is not a contract for equipment, supplies or materials.
3. Sole source procurements. Even though there is only one (1) known source for a particular piece of equipment, supply or material, nevertheless the statute, in my opinion, does not recognize that as a legitimate exception and therefore, should be bid if its actual or estimated cost exceeds \$2,000.00.
4. "Run-on" purchases. If the estimated costs of these purchases exceeds \$2,000.00, the School Department should attempt to bid these items.

Additionally, school officials informed the auditors (at Page 4) that in some instances telephone quotations were obtained. This action does not satisfy the competitive bidding statute.

I will now direct myself to some of the specific cases as outlined by the auditors.

1. Central Scientific Co.—Page 8. Two (2) items were ordered within four (4) days of each other in February, 1977. In both instances the actual bill submitted by the vendor substantially exceeded \$2,000.00. This is, in my opinion, directly contrary to Section 4(B) since the actual cost of the items exceeded \$2,000.00. Indeed, according to the auditor, the School Department had actual quotes from suppliers and therefore presumably knew of the actual cost, but failed to competitively bid these items.
2. Cinema Incorporated—Page 9. You will note that on February 4, 1977, under six (6) different purchase orders, tape cassettes and other related equipment were re-

quested. On February 8, 1977, the items on the same six (6) purchase orders were ordered. The total amount ordered on that day was \$2,516.00 worth of equipment. Two (2) questions are raised by this transaction: first, whether the School Department knew or should have known that the estimated cost of the materials exceeded \$2,000.00. It is my opinion that they should have known the cost of such items and should have known that such costs would exceed \$2,000.00. Therefore, these items should have been bid.

The second question raised by this transaction is whether these bills were divided to avoid the bid law. You will note that the items under these six (6) purchase orders, were requested on the same day—February 4th—and ordered on the same day—February 8th— and significantly, each purchase order or invoice number is in sequence. Why were they put on separate invoices and not on a single invoice? These are questions which must be asked to determine whether or not this transaction amounted to a split contract in violation of the statute.

3. On Pages 11 and 12, various food and dairy suppliers are mentioned. Some are bid, while others are not. The fact that individual schools purchase food supplies is not, in my opinion, an excuse for not competitively bidding these supplies.

4. Tersch Products, Inc.—Page 18. This is a similar situation as Paragraph 2. above. The sequence of invoice numbers and date of the order gives rise to the same questions.

5. A.C. Grady Co., Inc.—Steve's Sports Den—Page 19. These transactions involve periodic purchases during the course of the fiscal year. Each purchase is less than \$2,000.00, but the total purchases for the fiscal year, in the aggregate, substantially exceeds \$2,000.00. The interpretation of the competitive bid law as it applies to these facts, was previously discussed in this opinion. It seems to me that the very essence of budgetary management compels the School Department to have a reasonable estimate of the athletic supplies and equipment needed for each fiscal year. This estimate should obviously included an estimate of cost. If such cost estimate exceeds \$2,000.00, then the supplies should be bid. It is apparent from Appendix A and B, that the costs were substantially in excess of \$2,000.00 and, therefore, most of the purchases should have been placed out for competitive bid.

6. Ralph Hadlock—Page 27, Appendix C. This involves minor contracting work to various schools for three (3) prior fiscal years. Since this matter dealt with construction, repair or remodelling of various buildings, such work would not be subject to Chapter 40, Section 4(B) of the General Laws, as cited on Page 2 of the audit. However, it is subject to Chapter 149, Section 44(a) of the General Laws, which is substantially the same as Section 4(B), except that it deals with the construction, reconstruction, alteration, remodelling, repair or demolition of any municipally owned building. In the case of Mr. Hadlock, most of the work done was in the nature of repair or replacement. Periodic repair work, which in the aggregate might exceed \$2,000.00 or more in any fiscal year, but taken individually would be less than \$2,000.00, presents a more difficult problem in determining whether it should be bid or not. In most instances, it is difficult for the School Department to anticipate and estimate repair work. If, however, they are aware of actual repair work which must be done in various schools and the total estimated cost for such repairs exceeds \$2,000.00, then the entire job should be bid as one repair contract. The School Department would not be justified in such an instance by spreading the work over a period of time and not bid it as one contract.

In one instance under Appendix C, several invoices were submitted on October 4, 1974,

for work done at the Sylvester School and the Curtis School, totalling over \$3,000.00. It appears that this work could have been estimated as one contract and should have been competitively bid.

Again on the same Appendix, several invoices dated from December 1, 1974 to February 14, 1975, were submitted for Curtis School totalling nearly \$4,000.00. This again seems to be a matter that the School Department should have viewed as one (1) job and, therefore, should have been bid.

In March of 1977, more repairs and construction was performed in various schools totalling over \$3,000.00. This appears to be work that could have been anticipated and estimated by the School Department, and should have, in my opinion, been placed out for competitive bid.

The convenience of having one (1) contractor available to do repair and minor construction work might appear to the School Department to be the most efficient and desirable way of handling such matters, but such motives do not remove this type of work from the competitive bidding law.

The auditors, in their overview, stated that it would appear that as good business practice the Town might want to adopt the policy of obtaining competitive bids in estimated annual needs of all items covered under this audit. I would suggest further that as a matter of law, should their estimation of supplies, materials and equipment be in the aggregate in excess of \$2,000.00, then competitive bids be obtained pursuant to either Chapter 40, Section 4(B) or Chapter 149, Section 44(a) of the Massachusetts General Laws.

This opinion constitutes a general outline of the audit. I would be happy to answer any questions either the School Committee or the Board of Selectmen or their individual members might have regarding this matter.

Very truly yours,

David G. Nagle, Jr.
Town Counsel



TOWN OF HANOVER
HANOVER, MASSACHUSETTS 02339

Board of Selectmen

April 27, 1978

**Mr. Edward G. McCann, Jr., Director
Bureau of Accounts
100 Cambridge Street
Boston, Massachusetts 02204**

Dear Mr. McCann:

Pursuant to Section 46A of Chapter 44 of the General Laws, your Department is hereby requested to investigate the accounts, financial transactions and affairs of the School Department for the Town of Hanover.

As a basis for such a request we enclose herewith a certified copy of an audit conducted by the accounting firm of Touche Ross & Co. of One Boston Place, Boston, Massachusetts 02108.

Very truly yours,

**Frederick L. Briggs, *Chairman*
Board of Selectmen**



The Commonwealth of Massachusetts
Department of Revenue
Bureau of Accounts

LAURENCE D. FITZMAURICE
COMMISSIONER

EDWARD G. McCANN, JR.
DIRECTOR OF ACCOUNTS

Levee Follen Hall Building, Government Center
100 Cambridge Street, Boston 02144

October 19, 1978

MAIL ADDRESS:
P. O. BOX 7019
BOSTON, MASS. 02204

Board of Selection
Hanover
Massachusetts 02339

Dear Members:

Be advised that in keeping with your earlier request under Section 46A of Chapter 44 of the General Laws, I have made an investigation of selected accounts and financial transactions of the Hanover School Department.

A report by the accounting firm of Touche Ross and Company dated January 30, 1978, as earlier submitted to the Hanover School Committee was used as a basis of the Bureau of Accounts' investigation.

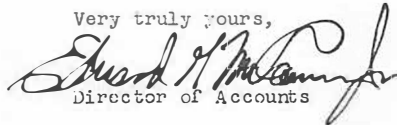
The report takes the form of a memorandum from my staff to me, including attachments which are made a part of said report.

The Bureau's report is not intended to specifically address the question of criminal violation/s an area more appropriately the responsibility of the office of the Attorney General.

Be further advised that Section 46A of Chapter 44 of the General Laws requires that a copy of this report be made to the Attorney General. I have, as of this date, forwarded a copy to Francis M. Bellotti, Attorney General, Commonwealth of Massachusetts.

If you have any further questions on the subject, feel free to contact my office.

Very truly yours,


Director of Accounts

EGM/mcv

cc: Francis M. Bellotti
Attorney General

DEPARTMENT OF CORPORATIONS AND TAXATION

INTRADEPARTMENTAL MEMORANDUM

TO: Edward G. McCann, Jr., Director of Accounts **DATE:** Sept. 15, 1978
FROM: Robert M. Crosby, Assistant Chief of Bureau **FILE:**
SUBJECT: Hanover School Department **FOLDER:**

In accordance with your instructions, an investigation was made of certain bidding and purchasing practices of the Hanover School Department as outlined in a report dated January 30, 1978, and submitted to the Town of Hanover, through its School Committee, by the auditing firm of Touche Ross and Company. Said investigation grows out of a request of the Hanover Board of Selectmen pursuant to Section 46A of Chapter 44 of the General Laws as conveyed in their letter of April 27, 1978, and subsequent correspondence dated June 23, 1978.

In our investigation we undertook the following tasks:

1. Reviewed the audit report of Touche Ross and Company dated January 30, 1978.
2. Reviewed the Town Counsel's written opinion dated March 31, 1978.
3. Informal discussion with the following Hanover Town Officials was held on August 9, 1978:
Chairman—School Committee
Assistant Superintendent—Business Manager
Town Counsel
Board of Selectmen
4. Selected vouchers from eighteen different vendors for review.
5. Reviewed a selected number of purchase orders issued by the Hanover School Department.

The conclusions reached are as follows:

1. Certain itemizations in the audit report from Touche Ross and Company accurately disclose evidence of possible violations of the General Laws of Massachusetts (Chapter 40, Section 4B) relating to bidding.
2. Unsound business practices were evident, specifically relating to the purchase of goods and materials.

The potential for financial loss to the town, as referenced in 1 and 2 above, should be of deep concern to responsible town officials as well as to the taxpayers of the community.

It is noted that the conclusions of the Bureau's investigation are further confirmed by the Town Counsel of the Town of Hanover in his written opinion dated March 31, 1978, relative to the same subject matter. The Town Counsel cited several instances where competitive bidding should have been sought under the provisions of General Laws, Chapter 40, Section 4B, and Chapter 149, Section 44A.

In accordance with the requirement of said Chapter 44, Section 46A, a copy of this report with appropriate attachments should be forwarded to the Attorney General for whatever action he deems necessary.

Respectfully submitted,
Robert M. Crosby,
Assistant Chief of Bureau

Attachments as noted:

1. Board of Selectmen letter addressed to Director of Accounts and dated April 27, 1978.
2. Board of Selectmen letter addressed to Director of Accounts and dated June 23, 1978.
3. Town Counsel opinion addressed to Hanover School Committee and Hanover Board of Selectmen and dated March 31, 1978.
4. Touche Ross audit report to Hanover School Committee dated January 30, 1978.

TOWN OF HANOVER
YEAR ENDED JUNE 30, 1978

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CERTIFIED PUBLIC ACCOUNTANTS

TWO CENTER PLAZA

BOSTON, MA 02108

(617) 742-6100

OFFICES THROUGHOUT THE WORLD

To the Board of Selectmen
Town of Hanover, Massachusetts

We have examined the financial statements of the various funds of the Town of Hanover for the year ended June 30, 1978 listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The financial statements of the Town have been prepared on the basis of accounting and reporting practices prescribed or permitted by the Bureau of Accounts of the Department of Revenue, Commonwealth of Massachusetts, which practices differ, in some respects, from generally accepted accounting principles as set forth in pronouncements of the American Institute of Certified Public Accountants and the National Committee on Governmental Accounting. The more significant differences result from the reporting of revenue and expenditures on a modified cash basis instead of on the modified accrual basis, the reporting of special fund transactions within the general fund instead of in separate funds, pension cost not being funded in accordance with the minimum requirements of Opinion No. 8 of the Accounting Principles Board of the American Institute of Certified Public Accountants, and the Town not maintaining a record of its general fixed assets. Accordingly, the statements do not present either financial position or results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements listed in the aforementioned table of contents present fairly at June 30, 1978 and for the year then ended the information contained therein in conformity with accounting and reporting practices prescribed or permitted by the Bureau of Accounts of the Department of Revenue, Commonwealth of Massachusetts (the Department), applied on a basis consistent with that of the preceding year.

The accompanying supplemental information and the column on the accompanying combined financial statement captioned "Total-Memorandum Only" are not necessary for a fair presentation of the financial statements in conformity with accounting and reporting practices prescribed or permitted by the Department, but are presented as additional analytical data. The supplementary information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements listed in the foregoing table of contents, and, in our opinion, is fairly stated in all material respects, on the basis stated above, in relation to the financial statements taken as a whole.

Laventhol + Horwath

October 10, 1978

TOWN OF HANOVER
COMBINED BALANCE SHEET - ALL FUNDS AND ACCOUNT GROUPS
JUNE 30, 1978

ASSETS	General fund	Trust funds	Revenue sharing and antirecession funds	General long-term debt group of accounts	Total (Memorandum only)
Cash	\$ 879,053	\$466,031	\$ 23,986		\$1,369,070
Certificates of deposit (Note 3)	800,000		260,000		1,060,000
Investments, at cost (Note 3)		63,205			63,205
Property taxes receivable	228,383				228,383
Due from U. S. Department of the Treasury			52,088		52,088
Receivables reserved until collected	755,567				755,567
Underestimates	4,564				4,564
Amounts to be provided in the future for the retirement of general long-term debt				\$3,440,000	3,440,000
	<u>\$2,667,567</u>	<u>\$529,236</u>	<u>\$336,074</u>	<u>\$3,440,000</u>	<u>\$6,972,877</u>
LIABILITIES, RESERVES AND FUND BALANCES					
Liabilities:					
Temporary loans	\$ 20,000				\$ 20,000
Payroll withholdings	38,662				38,662
Overestimates	40,289				40,289
Other	200				200
General long-term debt payable				\$3,440,000	3,440,000
Total liabilities	<u>99,151</u>			<u>3,440,000</u>	<u>3,539,151</u>
Continued appropriations (Note 7)	449,924				449,924
Contingent liabilities (Note 9)					
Reserves:					
Restricted receipts	274,733				274,733
Reserve for receivables until collected	735,567				735,567
Other reserves	90,720				90,720
Fund balances	<u>1,017,472</u>	<u>\$529,236</u>	<u>\$336,074</u>		<u>1,882,782</u>
	<u>\$2,667,567</u>	<u>\$529,236</u>	<u>\$336,074</u>	<u>\$3,440,000</u>	<u>\$6,972,877</u>

See notes to financial statements.

TOWN OF HANOVER
GENERAL FUND
STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE
JUNE 30, 1978

ASSETS		LIABILITIES, RESERVES AND FUND BALANCE			
Cash	\$ 879,053	Liabilities:			
		Temporary loans (Note 6)	\$ 20,000		
		Payroll withholdings	38,662		
Certificates of deposit (Note 3)	800,000	Overestimates	40,289		
		Other	<u>200</u>		
Property taxes receivable	228,383	Continued appropriations (Note 7)			\$ 99,151
		Contingent liabilities (Note 9)			449,924
Receivables reserved until collected:		Reserves:			
Motor vehicle excise taxes	\$170,083	Restricted receipts:			
		Unexpended grants (Note 7)	\$ 9,550		
Tax titles and possessions	66,876	School revolving funds (Note 7)	178,740		
Departmental	21,761	Cemetery graves, foundations and lots	13,249		
Water usage and liens	158,875	State aid to libraries	7,740		
State aid to highways	58,972	Deposits	57,615		
Federally aided public works project	<u>279,000</u>	Tallings	1,596		
	755,567	Other	<u>6,243</u>	274,733	
		Reserve for receivables until collected:			
		Motor excise taxes	170,083		
		Tax liens receivable	66,876		
		Departmental	21,761		
		Water usage and liens	158,875		
		State aid to highways	58,972		
		Federally aided public works project			
		(Notes 1b and 6)	<u>259,000</u>	735,567	
		Other reserves:			
		Overlays reserved for abatements	29,787		
		Overlay surplus	<u>60,933</u>	<u>90,720</u>	1,001,020
Underestimates	<u>4,564</u>	Fund balance (Note 8)			<u>1,017,472</u>
	<u>\$2,667,567</u>				<u>\$2,667,567</u>

See notes to financial statements.

TOWN OF HANOVER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CONTINUED APPROPRIATIONS
YEAR ENDED JUNE 30, 1978

	Continued appropriations <u>July 1, 1977</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget savings</u>	Continued appropriations <u>June 30, 1978</u> (Note 7)
Revenues:					
Property taxes		\$6,759,872	\$6,759,872		
State, county and local receipts		<u>2,704,571</u>	<u>3,094,461</u>	\$389,890	
		<u>\$9,464,443</u>	<u>\$9,854,333</u>	<u>\$389,890</u>	
Expenditures and continued appropriations:					
General government	\$ 81,107	\$ 479,571	\$ 487,231	\$ 33,680	\$ 39,767
Public safety	19,585	835,607	817,365	31,856	5,971
Health and sanitation	1,317	158,371	149,943	8,528	1,217
Highways	25,199	591,946	519,865	13,614	83,666
Veterans' services		54,564	46,846	7,718	
School department	259,944	6,163,868	5,945,421	129,252	349,139
Libraries	191	66,331	63,638	2,562	322
Recreation and unclassified	28,298	440,452	413,936	28,988	25,826
Enterprise and cemeteries	128,132	479,605	462,981	12,450	132,306
Interest and maturing debt		<u>660,596</u>	<u>646,992</u>	<u>13,604</u>	
	<u>\$543,773</u>	<u>\$9,930,911</u>	<u>\$9,554,218</u>	<u>\$282,252</u>	<u>\$638,214</u>
Excess of actual revenues over budget; excess of budgeted expenditures and continued appropriations over actual				<u>\$672,142</u>	

See notes to financial statements.

TOWN OF HANOVER
GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1978

Fund balance, beginning:		
As previously reported		\$ 438,519
Add adjustment of opening balance for 1978 appropriation voted and charged to fund balance in 1977		<u>507,038</u>
As restated		945,557
Excess of actual revenues over budget; excess of budgeted expenditures and continued appropriations over actual		672,142
Additions:		
Tax titles redeemed	\$ 13,311	
Other	<u>9</u>	<u>13,320</u>
		1,631,019
Deductions:		
Tax titles taken	28,813	
Appropriations from fund balance during the year ended June 30, 1978	77,696	
Appropriation from fund balance voted at May 2, 1977 Town meeting	<u>507,038</u>	<u>613,547</u>
Fund balance, ending (Note 8)		<u>\$1,017,472</u>

See notes to financial statements.

TOWN OF HANOVER
TRUST FUNDS
COMBINED STATEMENT OF ASSETS AND FUND BALANCE
JUNE 30, 1978

Trust fund	Assets			Fund balance
	Cash	Investments (Note 3)	Total assets	
Cemetery Perpetual Care Funds	\$121,166		\$121,166	\$121,166
John Curtis Library Fund	39,050	\$63,205	102,255	102,255
William Dowden School Prize Fund	901		901	901
Florence Gross School Prize Fund	869		869	869
B. Everett Hall Playground Fund	5,370		5,370	5,370
Post War Rehabilitation Fund	10,891		10,891	10,891
Edmund Q. Sylvester Fund	6,172		6,172	6,172
Joseph E. Wilder WRC Fund	2,650		2,650	2,650
Stabilization Fund	220,420		220,420	220,420
Eliza S. Hatfield Salmond School Fund	7,660		7,660	7,660
Alice H. Washburn Scholarship Fund	10,107		10,107	10,107
Mary A. and William Ahearn Scholarship Fund	28,100		28,100	28,100
Mildred H. Ellis Trust Fund	12,575		12,575	12,575
300th Anniversary Committee	<u>100</u>		<u>100</u>	<u>100</u>
	<u>\$466,031</u>	<u>\$63,205</u>	<u>\$529,236</u>	<u>\$529,236</u>

TOWN OF HANOVER

TRUST FUNDS

COMBINED STATEMENT OF CASH RECEIPTS,
DISBURSEMENTS AND CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 1978

	Cash receipts					Cash disbursements		Fund balance June 30, 1978
	Fund balance July 1, 1977	Income received	Principal added	Total cash received	Total funds available	Interest transferred to general fund	Total cash disbursements and transfers	
Cemetery Perpetual Care Funds	\$115,041	\$ 6,289	\$2,438	\$ 8,727	\$123,768	\$2,602	\$2,602	\$121,166
John Curtis Library Fund	97,387	4,868		4,868	102,255			102,255
William Dowden School Prize Fund	854	47		47	901			901
Florence Gross School Prize Fund	838	46		46	884	15	15	869
B. Everett Hall Playground Fund	5,130	240		240	5,370			5,370
Past War Rehabilitation Fund	10,326	565		565	10,891			10,891
Edmund Q. Sylvester Fund	6,626	346		346	6,972	800	800	6,172
Joseph E. Wilder WRC Fund	2,513	137		137	2,650			2,650
Stabilization Fund	209,108	11,312		11,312	220,420			220,420
Eliza S. Hatfield Salmond School Fund	7,261	399		399	7,660			7,660
Alice H. Washburn Scholarship Fund	9,542	565		565	10,107			10,107
Mary A. and William Ahearn Scholarship Fund	26,638	1,462		1,462	28,100			28,100
Mildred H. Ellis Trust Fund	11,920	655		655	12,575			12,575
300th Anniversary Committee			100	100	100			100
	<u>\$503,184</u>	<u>\$26,911</u>	<u>\$2,538</u>	<u>\$29,469</u>	<u>\$532,653</u>	<u>\$3,417</u>	<u>\$3,417</u>	<u>\$529,236</u>

See notes to financial statements.

TOWN OF HANOVER
REVENUE SHARING AND ANTIRECESSION FUNDS
COMBINED STATEMENT OF ASSETS AND FUND BALANCE
JUNE 30, 1978

ASSETS	Revenue sharing fund	Antirecession fund	Total
Cash	\$ 10,867	\$13,119	\$ 23,986
Certificate of deposit (Note 3)	260,000		260,000
Due from U. S. Department of the Treasury	<u>48,517</u>	<u>3,571</u>	<u>52,088</u>
	<u>\$319,384</u>	<u>\$16,690</u>	<u>\$336,074</u>
FUND BALANCE			
Unappropriated (Note 8)	<u>\$319,384</u>	<u>\$16,690</u>	<u>\$336,074</u>

See notes to financial statements.

TOWN OF HANOVER
REVENUE SHARING AND ANTIRECESSION FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1978

	Revenue sharing fund		Antirecession fund	
	Appropriated	Unappropriated	Appropriated	Unappropriated
Revenues:				
Entitlements		\$194,840		\$22,883
Interest		<u>16,461</u>		<u>2,206</u>
		<u>211,301</u>		<u>25,089</u>
Expenditures:				
Administrative	\$ 236			
Public safety	68,584		\$18,085	
Human services	24,974			
Public works	<u>78,263</u>		<u>45,812</u>	
	<u>172,057</u>	<u>-</u>	<u>63,897</u>	<u>-</u>
Funds appropriated fiscal year June 30, 1978	<u>167,057</u>	<u>(167,057)</u>	<u>63,897</u>	<u>(63,897)</u>
Excess of revenue over (under) appropriations		44,244		(38,808)
Excess of expenditures (over) under appropriations	(5,000)	-	-	-
Fund balance, beginning	<u>5,000</u>	<u>275,140</u>	<u>-</u>	<u>55,498</u>
Fund balance, ending (Note 8)	<u>\$ -</u>	<u>\$119,384</u>	<u>\$ -</u>	<u>\$ 16,690</u>

See notes to financial statements.

TOWN OF HANOVER
GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
STATEMENT OF GENERAL LONG-TERM DEBT
JUNE 30, 1978

Amount To Be Provided In Future Years
For The Payment Of General Long-Term Debt

Amount to be provided	<u>\$3,440,000</u>
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General Long-Term Debt Payable

School construction bonds	\$2,260,000
Water meter and treatment plant bonds	770,000
Town hall addition bonds	<u>410,000</u>
	<u>\$3,440,000</u>

See notes to financial statements.

TOWN OF HANOVER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1978

1. Summary of significant accounting policies:

The accompanying financial statements reflect compliance with the accounting practices prescribed by the Uniform Municipal Accounting System (Uniform System) promulgated by the Commonwealth of Massachusetts Department of Revenue. The significant accounting policies required by the Uniform System and followed by the Town are presented below. Accounting requirements of the Uniform System vary in some respects from accounting practices prescribed by generally accepted accounting principles. A summary of the significant differences is presented in Note 2.

(a) Fund accounting:

Financial transactions of the Town are recorded in the following accounts:

General accounts - An accounting for all transactions not properly accounted for in other prescribed accounts.

Trust accounts - An accounting for trust funds received and accepted by vote of the Town.

Revenue sharing and antirecession accounts - An accounting for revenue sharing and antirecession entitlements received by the Town.

Debt accounts - An accounting for long-term debt outstanding to be repaid in future years.

(b) Revenue recognition:

Real estate and personal property tax levies are recorded as revenue in amounts equal to the total taxes levied. There are no provisions made for possible uncollectible taxes; however, a reserve is provided for anticipated abatements. At the time tax titles are taken, however, general fund balance is reduced by the amount of the uncollected taxes. Revenues from redemption of tax titles are credited to general fund balance.

Federal grant revenues, except for amounts received under the revenue sharing and antirecession programs, are recorded in a balance sheet reserve account as received in cash. Authorized expenditures under terms of the grants are charged to the reserve account.

Certain revenues, such as cemetery and library funds, are recorded in balance sheet reserve accounts as received in cash. As expenditures payable from such receipts are appropriated, amounts are transferred from the reserve account to the applicable appropriation account.

TOWN OF HANOVER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 1978

1. Summary of significant accounting policies: (Continued)

Proceeds of long-term debt issues and temporary loans in anticipation of future long-term issues are recorded as non-revenue appropriations.

State grants and distributions and all other revenues are recorded as revenue when received in cash. Accounts receivable balances, except for property taxes receivable, are fully offset to the extent not covered by temporary loans by a reserve entitled reserve for receivables until collected.

(c) Expenditures and appropriation balances.

Expenditures are recorded on the basis of cash disbursements. Cash disbursements made during the fifteen days immediately following the close of each fiscal year which are related to the prior year are recorded as if paid on or before the end of the year.

Appropriation balances are carried forward for revenue appropriations (appropriations for ordinary current expenses) to permit liquidation of applicable outstanding bills and encumbrances in the succeeding fiscal year.

(d) Recoverable adjustments:

Unprovided for or overdrawn accounts reflect amounts of funds which are to be raised (or will be refunded) in the succeeding year through the general property tax levies or a reduction in free cash. Such amounts result from:

Underestimates (overestimates) of state and county assessments resulting from actual expenditures in excess of (which are less than) the amounts appropriated and raised in the current year's general property tax levies.

(e) Retirement system:

Substantially all employees of the Town of Hanover are covered under and contribute to the Plymouth County Retirement System. The Town does not administer the plan to which it contributes.

(f) Inventories:

Inventories of supplies are recorded as expenditures when purchased.

TOWN OF HANOVER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 1978

1. Summary of significant accounting policies: (Continued)

(g) Long-term debt:

All long-term debt is recorded in the general long-term debt group of accounts. Debt service is funded through the general fund.

2. Generally accepted accounting principles:

The significant differences between the accounting practices prescribed by the Uniform System and the requirements of generally accepted accounting principles are set forth below.

(a) Fund accounting:

Generally accepted accounting principles (GAAP) require the segregation and reporting of all financial transactions in eight types of funds and two groups of accounts. Financial transactions for the following activity are presently accounted for in the Town's general accounts.

State and federal grant proceeds (except for revenue sharing and antirecession entitlements) and other revenues restricted as to use by law or other grantor imposed conditions. Under GAAP, such revenues would be accounted for in special revenue funds.

Under GAAP, the Town would also be required to establish a general fixed asset group of accounts to provide historical cost information for property, plant and equipment owned. Such information is not required by the Uniform System.

(b) Revenue recognition:

GAAP requires the use of the modified accrual basis of accounting in the general fund and special revenue funds and the use of the accrual basis of accounting in all other funds.

(c) Retirement system:

Under GAAP, annual pension expense is a measure of the future retirement benefits earned by employees during an accounting period. Pursuant to provisions of the Massachusetts General Laws, the Town provides its share of pension costs on a pay-as-you-go basis by annually contributing (and providing as pension expense) an amount determined by the State Division of Insurance. The amount determined is an estimate of pensions actually payable during the accounting period.

TOWN OF HANOVER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 1978

3. Investments:

Investments in certificates of deposit reflected in the accompanying combined financial statements are stated at cost which is market.

Investments reflected in the accompanying combined financial statements of the trust funds are stated at cost. Market value is \$71,334 at June 30, 1977.

4. Legal debt limit:

Legislative authority, as outlined in Chapter 44 of the General Laws of the Commonwealth of Massachusetts, permits the issuance of bonds up to 5% of the equalized valuation plus an additional 5% with the approval of the Emergency Finance Board. At June 30, 1978, the total statutory debt limit of the Town was \$16,489,999 against which \$3,440,000 of debt was outstanding applicable to such limit.

5. Plymouth County Retirement System:

The Town retirement system is administered by the Plymouth County Retirement Board. The Town's obligation for the year ended June 30, 1978 was \$152,440. Employee contributions totaled \$90,697. No actuarial evaluations have been made to determine the amount of the unfunded pension cost at June 30, 1978.

6. Temporary loan in anticipation of federal grant:

The Town has borrowed \$20,000 in the form of a note dated April 19, 1978 which along with interest at 3.76% came due on July 19, 1978. At that time, the note was extended to October 17, 1978 with interest at 4.50%.

7. Continued appropriations:

At June 30, 1978, this balance consisted of the following:

Amount per statement of revenues, expenditures and continued appropriations		\$638,214
Less amounts included in the balance sheet:		
Unexpended grants	\$ 9,550	
School revolving funds	<u>178,740</u>	<u>188,290</u>
Continued appropriations		<u>\$449,924</u>

TOWN OF HANOVER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 1978

8. Budgeted revenues and appropriations, fiscal 1979:

At the annual Town meeting held on May 3, 1978, the Town voted the following:

Budgeted revenues	\$9,915,283
Voted from free cash	(240,000)
Voted from other available funds	(<u>62,558</u>)

Appropriations to be raised from tax levy	<u>\$9,612,725</u>
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In addition, the following appropriations were voted:

Revenue sharing	<u>\$255,000</u>
Antirecession	<u>\$ 12,663</u>

9. Contingent liabilities:

There are a number of lawsuits presently pending against the Town, including lawsuits with specified claims totaling \$58,000. While the outcome of these lawsuits is not determinable, in the opinion of the Board of Selectmen, recovery from the Town, if any, would not have a material effect on the financial condition of the Town.

SCHEDULE I

TOWN OF HANOVER

GENERAL FUND

RECONCILIATION OF TREASURER'S CASH

YEAR ENDED JUNE 30, 1978

Treasurer's cash balance, July 1, 1977	\$ 513,070
Cash receipts	16,159,903
Cash disbursements	(15,793,920)
Treasurer's cash balance, June 30, 1978	<u>\$ 879,053</u>

Composition of balance at June 30, 1978:

Rockland Trust Company	\$ 303,509
Boston Safe Deposit and Trust Company	391,458
State Street Bank and Trust Company	72,758
First National Bank of Boston	52,546
Shawmut Bank of Boston, N. A.	1,452
Various savings accounts held in escrow for the completion of contracts	<u>57,330</u>
	<u>\$ 879,053</u>

SCHEDULE II

TOWN OF HANOVER

GENERAL FUND

SCHEDULE OF CERTIFICATES OF DEPOSIT

JUNE 30, 1978

<u>Description</u>	<u>Interest rate percent</u>	<u>Maturity date</u>	<u>Amount</u>
Certificates of deposit:			
First National Bank of Boston	6.875%	July 5, 1978	\$ 300,000
Rockland Trust Company	7.20	August 7, 1978	<u>500,000</u>
			<u>\$ 800,000</u>

TOWN OF HANOVER
SCHEDULE OF TAXES RECEIVABLE
AND COMPARISON WITH TAX COLLECTOR'S RECORDS

YEAR ENDED JUNE 30, 1978

	Per town accountant's control					Uncollected taxes June 30, 1978	Per tax collector's detail listing	Detail listing over (under) control
	Uncollected taxes July 1, 1977	Commitments	Less abatements and adjustments	Less transfers to tax title account	Less collections			
Real estate taxes:								
1977	\$193,943			\$ 6,213	\$ 187,730			
1978		\$6,399,382	\$ 75,935	22,601	6,087,449	\$213,397	\$213,397	
	<u>193,943</u>	<u>6,399,382</u>	<u>75,935</u>	<u>28,814</u>	<u>6,275,179</u>	<u>213,397</u>	<u>213,397</u>	<u>\$ -</u>
Personal property taxes:								
1976	2,151		458		1,001	692	692	
1977	10,691		67		6,426	4,198	4,198	
1978		360,490	385		350,009	10,096	10,096	
	<u>12,842</u>	<u>360,490</u>	<u>910</u>	<u>-</u>	<u>357,436</u>	<u>14,986</u>	<u>14,986</u>	<u>-</u>
Motor excise taxes:								
1974	4,871		4,396		475			
1975	4,650		1,972		1,088	1,590	1,590	
1976	33,926	5,075	5,217		28,666	5,118	5,118	
1977	151,845	175,928	35,267		250,807	41,699	41,699	
1978		362,871	19,870		221,225	121,676	121,676	
	<u>195,292</u>	<u>543,874</u>	<u>66,822</u>	<u>-</u>	<u>502,261</u>	<u>170,083</u>	<u>170,083</u>	<u>-</u>
Total taxes	<u>\$402,077</u>	<u>\$7,303,746</u>	<u>\$143,667</u>	<u>\$28,814</u>	<u>\$7,134,876</u>	<u>\$398,466</u>	<u>\$398,466</u>	<u>\$ -</u>

SCHEDULE IV

TOWN OF HANOVER
GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
STATEMENT OF LEGAL DEBT MARGIN
JUNE 30, 1978

	<u>Inside debt limit</u>	<u>Outside debt limit</u>	<u>Total</u>
Assessed value (basis for tax rate)			<u>\$ 80,956,550</u>
Equalized assessed value			<u>\$164,900,000</u>
Debt limit, 5% of equalized value	\$8,245,000	\$8,244,999	\$ 16,489,999
Less debt outstanding	<u>2,260,000</u>	<u>1,180,000</u>	<u>3,440,000</u>
Legal debt margin	<u>\$5,985,000</u>	<u>\$7,064,999</u>	<u>\$ 13,049,999</u>

LAVENTHOL & HORWATH

CERTIFIED PUBLIC ACCOUNTANTS

TWO CENTER PLAZA
BOSTON, MA 02108
(617) 742-8100

OFFICES THROUGHOUT THE WORLD

Board of Selectman
Town of Hanover
Hanover, Massachusetts

We have examined the financial statements of the Town of Hanover for the year ended June 30, 1978, and have issued our report thereon dated October 10, 1978. As a part of our examination, we reviewed and tested the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

Internal control refers to the organization and the method by which a municipality safeguards its assets and checks the accuracy and reliability of its accounting data. A good system of internal control provides for the separation of duties among employees in a manner to establish checks in order to insure maximum accuracy in recording transactions, to safeguard the assets resulting from these transactions, and to assure optimum efficiency. It also gives due consideration to the cost in relation to the resultant protection afforded.

Our study and evaluation of the Town's system of internal accounting control for the year ended June 30, 1978, which was made for the purpose set forth in the preceding paragraph, would not necessarily disclose all weaknesses in the system. However, our study and evaluation did disclose weaknesses that should be brought to your attention.

The sections of this letter which follow explain the specific weaknesses in controls and/or systems and offer recommendations for corrective action. In addition, we have commented on techniques for modernization of the present accounting and management information systems.

We wish to thank the Town officials and their staff for their cooperation and appreciate the opportunity to serve the Town in this engagement.

We shall be pleased to discuss our comments and recommendations in greater detail and will be available to arrange to assist in the implementation of the suggested changes.

Laventhol + Horwath

October 10, 1978

I. ACCOUNTING SYSTEM

A. Method of Accounting

The Town presently maintains its accounting records based on the state manual, "Functions of General Ledger Accounts for Uniform Municipal Accounting System." This system, while approved by the Bureau of Accounts and used by most Massachusetts municipalities, does not conform wholly to the Municipal Finance Officers' Association manual, "Governmental Accounting, Auditing and Financial Reporting," which is generally recognized as authoritative for the industry for proper analysis of financial operations and presentation of financial statements. The major differences can be identified as follows:

1. Massachusetts municipalities are not required to accrue expenditures when incurred or utilize an encumbrance system whereby all purchase orders and other commitments are recorded when made to reserve a portion of the applicable appropriation and thereby prevent over-expenditure of the appropriation.
2. Massachusetts municipalities credit or charge actual receipts and expenditures to estimated revenue and appropriation account, rather than maintain separate accounts for actual amounts.
3. An accounting is not maintained for fixed assets.
4. Massachusetts municipalities combine special revenue and capital outlay funds with general fund operations.

Recommendation:

We recommend that, to the extent permitted by the Bureau of Accounts and the General Laws of the Commonwealth of Massachusetts, the Town conform its accounting for financial reporting purposes to the system outlined in the Municipal Finance Officers' Association manual and the American Institute of Certified Public Accountants' Industry Audit Guide, "Audits of State and Local Governmental Units." Such compliance would provide for industry-wide comparability of Town financial operations. The principles developed by the Association are fundamental and are generally recognized as being essential to a correct analysis of financial operations and to the proper preparation and presentation of required financial statements and reports. The system changes recommended would incorporate the following concepts of accounting:

Modified accrual basis method of accounting to encompass an encumbrance system.

Separate fund accounting whereby the accountability of special revenues from grants is more properly segregated in a separate fund to provide adequate financial data as to the disposition of

such funds. A fund is defined for this purpose as a separate accounting entity, the operation of which is accounted for by providing a separate set of self-balancing accounts which comprise assets, liabilities, fund balances, revenues and expenditures.

- . Accountability for fixed assets (see Item D).

B. Interim Financial Reports

Financial reporting on an interim basis is an essential management tool to provide control over current operations, to determine compliance with legal and budgeting limitations and to anticipate changes in financial resources and requirements.

Recommendation:

In addition to the monthly comparison of actual and budgeted expenditures, we recommend that the Town officers prepare the following reports for the time frames indicated to provide the necessary controls indicated below:

- . Balance sheet by fund (monthly).
- . Comparison of actual and budgeted revenue (monthly).
- . Statement of treasurer's cash (monthly).
- . Forecast of cash flow and cash position (see Item C).

A balance sheet by fund will provide management with a statement of the Town's financial position at the end of each month and will ensure that the accounting records are being maintained and properly balanced on a current basis.

The comparison of actual and budgeted revenue statement gives the amount of revenue received during the interim period being used, the revenue budgeted for the same period, and the variance between these two amounts. In addition, the statement should show these same items cumulatively for that portion of the fiscal year which has transpired to date. The actual revenues for the cumulative period to date are also deducted from the annual budget for each revenue source to give the "balance to be collected" during the remainder of the current year.

A monthly statement of treasurer's reconciled cash similar to the statement appearing in the supplementary information to the financial statements of June 30, 1978 is suggested to provide the selectmen with an analysis of the utilization of cash for investment purposes, and to provide assurance that the bank accounts are being reconciled currently.

C. General Cash Flow Planning and Management

Our review indicates that the cash management of the Town could be improved. As a result, interest on substantial investable cash has not been earned.

Recommendation:

We recommend that improved cash management techniques and strategies be instituted immediately. We have found that many municipalities have discovered that the establishment of an annual cash flow projection can improve cash flow planning and management by:

- Developing an approximation of the availability of, and need for, cash during the entire year. This in turn permits an overall investment strategy to be devised that will ensure maximization of the Town's earnings from investable cash.
- Signalling potential difficulties caused by cash receipt and disbursement timing differences so that early corrective actions can be taken.
- Providing a framework from which monthly and/or quarterly cash forecasts can be formulated.

The annual cash flow projection is usually developed in terms of months, rather than exact dates, receipts and disbursements will occur. The cash flow projection would be developed prior to the beginning of the year. It should include projections of cash receipts and disbursements for each month of the coming fiscal year. The projection should be developed from the information contained in the operating budget, tax schedules, capital budgets, and other pertinent data.

An analysis of the preceding year's monthly receipts and disbursements will provide useful information as a starting point. Department heads should be able to indicate new factors to be considered. The annual cash flow projection need not be constructed in great detail but can be limited to the major categories of receipts and disbursements.

In order to monitor the quality and accuracy of the cash flow projections, it is necessary to compare the monthly projections with the actual cash flow for the month. Monitoring also requires the monthly comparison of the actual bank balances with the projected balances. Major variances should be identified as to their cause, such as, a different than anticipated spending rate or unexpended slow cash collection. If significant variations occur, future monthly projections should be revised to reflect the new conditions.

In order to assist the treasurer in scheduling outflows of cash and to avoid surprises of large payments due, department heads should be responsible for advising the treasurer regularly as to the status of projects and the expected payment requirements.

Attention should also be given to construction, pension, and other large payments to:

1. Know precisely when they must be made.
2. Adjust these payment dates, if possible, to take better advantage of float.

As part of the above recommendations for improved cash flow planning and management, we suggest that the Town investigate participation in the Massachusetts Municipal Depository Trust. This trust, which began operations in July 1977, is under the auspices of the state treasurer and is an investment pool offered to municipalities designed to combine a high yield with daily liquidity. Through the use of this fund, the Town could maintain the liquidity necessary for the payment of vendors' services, and increase its revenue from investment sources. The Town should also consider the possibility of investing in repurchase agreements or other short-term, high-interest investments for both the general fund and the trust funds.

Our cash management review indicated the following approximate average monthly balances in selected checking accounts for the months tested:

	November 1977	May 1978
Rockland Trust Co. 2-240-041	\$1,209,661	\$579,801
Boston Safe Deposit 01-344-7	107,954	128,007
State St. Bank & Trust 9294-950-2	103,427	67,332
First National Bank of Boston 001-6977	22,074	32,687

This test points out the fact that these checking account balances are large enough to warrant the preparation of monthly cash flow projections as a cash management tool to ensure that available cash is being invested to its maximum potential.

D. Fixed Assets

As indicated previously, Massachusetts municipalities generally do not account for fixed assets even though they usually represent substantial resources. Many towns, as a control feature, account for their fixed assets on an informal basis.

Recommendation:

Federal revenue sharing regulations require that records be maintained for any real or personal property purchase in whole or in part with revenue sharing funds.

We recommend the creation of memorandum accounting records indicating cost or appraised value of all Town property and equipment for accountability and control of existing assets as well as future acquisitions. Such records, including periodic inventories, would assign responsibility for safeguarding of assets and would facilitate forecasting of capital asset replacement requirements, as well as identifying assets which are no longer in use and available for sale or transfer to other departments.

E. Purchasing

At present, the Town is not utilizing a formal, centralized purchase order system. In addition, invoices processed for payment often do not contain indication of receipt of goods and services.

Recommendation:

It is recommended that purchasing be centralized to the extent practical, and that it be kept under accounting control by the use of prenumbered purchase orders for all purchases in excess of a dollar amount to be designated by the selectmen. These purchase orders should be approved by a responsible official prior to mailing and later matched up by department heads with invoices when received. Significant benefits can be realized through controlled procurement policies as well as improved overview of committed funds. This latter purpose could best be served through the establishment of a fully integrated encumbrance system. Chapter 41, Section 58 of the General Laws requires the Town accountant to notify both the selectmen and the department head whenever it appears that liabilities incurred exceed the unexpended balance of any appropriation (see Section II, C). We recommend that the most effective method of complying with this requirement is to encumber the amount of the anticipated liability at the same time the purchase order is issued.

F. Payroll Documentation

Our testing in the payroll area indicated that the payroll records lack proper documentation in several cases. This includes:

1. No evidence of employment authorization, i.e. an employment application approved by a department head.
2. Actual pay rates which do not correspond to the permanent payroll records.
3. Some payroll deductions which are not substantiated by employee authorizations, particularly those deductions authorized by the Employee Withholding Exemption Certificate (Form W-4).

Recommendation:

It is the responsibility of the various department heads to approve the hiring of individuals within their departments. The authorization should be part of the employee's permanent payroll records. These records should also include the employee's current pay rate and authorization for payroll deductions. Employee authorizations for deductions must be updated on a periodic basis to insure proper withholdings from employees. This procedure could be accomplished in conjunction with a distribution of payroll checks conducted by personnel whose regular functions are independent of payroll preparation or approval.

As payroll expenditures constitute a significant portion of Town appropriations, we strongly recommend the institution of internal periodic payroll audits. If so desired, we will assist in implementing the necessary procedures to perform these audits.

G. Electronic Data Processing Internal Controls1. Security

The computer equipment and previous versions of some programs are stored in an unlocked room with no control over access. Blank payroll checks and the general and subsidiary ledgers are kept in open cabinets.

Recommendation:

Access to the computer room should be restricted to authorized personnel. Versions of computer programs which have been subsequently updated or, preferably, duplicate programs should be stored in another location. This would be invaluable in the event of any accidental damage to the software. Blank payroll checks and accounting ledgers should be stored in locked, fire-proof cabinets where they will be safe from potential damage or misuse.

2. Incompatible functions

Currently, the computer operator is also responsible for monitoring control information, reconciling run totals, and maintaining master files.

Recommendation:

A person other than the computer operator should be given the responsibility of maintaining controls over the EDP function. Proper segregation of duties provides for a check on the accuracy of the process, as well as deterring unauthorized changes in program or input data.

3. Alternate site

No arrangements have been made for an alternate site for data processing in the event of a breakdown in the hardware.

Recommendation:

Although only one breakdown has been experienced since the initiation of the EDP system, it is our recommendation that steps be taken to secure an alternative site such as another municipality with comparable equipment for data processing. Should any problem with the equipment occur, it is likely to result in a significant amount of "down time" unless corrective measures are taken.

4. Program changes

Changes to computer programs are not supported with proper documentation or evidence of authorization.

Recommendation:

Although changes are infrequent, a system should be implemented whereby all program changes are supported by proper approval.

H. Computer System Evaluation

Based on our expertise in commercial business and with other municipalities, we observed that the Town's present management information systems may be improved by the use of an integrated computerized system.

Recommendation:

We recommend that the Town commence a study to determine the cost benefits and feasibility of implementing such a system.

The following sections of this letter comment on our findings during the period of audit with respect to the duties and responsibilities of the Town accountant and Town treasurer, and include recommendations for corrective action.

11. TOWN ACCOUNTANT'S OFFICE

A. Duties and Responsibilities

The Town accountant's function, as prescribed by Chapter 44, Section 43 of the General Laws of the Commonwealth of Massachusetts, is to keep a complete set of books in conformity with the classification and forms prescribed by those laws. He is also responsible for preparing financial statements to be included in the annual Town report.

Chapter 41, Section 55 of the General Laws authorizes the selectmen, through Town meeting votes, to appoint a Town accountant "who shall perform the duties and possess the powers of Town auditors as defined in sections fifty to fifty-three inclusive, unless the office of the Town auditor be abolished by Town vote." Section fifty, referred to in the preceding sentence, states that the Town accountant, "shall at least once in every year, verify the cash balance of each of such officers and committees by actual count of the cash and by reconciliation of bank balances." In addition, section fifty-three requires that the Town auditor review the financial records kept by the trustees of all trust funds at least annually. During the period of our examination we noted that these procedures had not been performed for the Cemetery Perpetual Care and Library Trust Funds.

Recommendation:

To comply with the requirements of the General Laws and to provide sound internal control, we recommend that the Town accountant meet with the treasurer at the end of each month and compare their cash balances. This procedure should be easily performed since the accountant maintains a control account for cash in the general ledger and the treasurer maintains a control account in his cash book with the detail represented by the individual checking or savings account balances. Any differences should be immediately resolved so that the related records can be corrected to reflect identical cash balances.

B. Receiving Records

Our examination disclosed difficulty in ascertaining whether or not invoices for goods and services are being presented for payment during the same fiscal period in which the goods or services were received. In addition, there were a significant number of invoices, primarily from the School Department, for which no approval for payment was noted.

Recommendation:

A stamp should be given to each department head, for use on all invoices, which will require the department head to indicate the date of receipt of goods or services, and specific approval of price, quantity and condition of goods before forwarding the invoice to the accountant.

In addition, a central purchasing system should be instituted, and coordinated with an encumbrance system. (See Section I.E. for a more comprehensive recommendation with respect to central purchasing.) This will ensure both the propriety of expenditures, and that payment of invoices will be made from the current year's appropriation.

C. Internal Reporting Requirements

Under Chapter 41, Section 58 of the General Laws:

Whenever any appropriation shall have been expended or whenever, in the judgment of the town accountant, it appears that the liabilities incurred against any appropriation may be in excess of the unexpended balance thereof, he shall immediately notify the selectmen and the board, committee, head of department or officer authorized to make expenditures therefrom, and no claim against such appropriation shall be allowed nor any further liability incurred until the town makes provision for its payment. The town accountant shall, at regular intervals and as often at least as once each month, send to the selectmen and to each board, committee, head of department or officer having the disbursements of an appropriation a statement of the amount of orders approved and warrants drawn on behalf of said board, department or officer during the preceding month, and a statement of the balance of such appropriation remaining subject to draft.

Recommendation:

Strict compliance with these regulations would encourage adherence to both budgets and the cash flow projections, and enable responsible individuals to highlight problems before they occur.

III. TREASURER'S OFFICE

By the provisions of the General Laws, the treasurer's function is to receive all monies and to provide for their proper recording.

The treasurer is also responsible for the actual disbursement of funds on approved warrants, care of the special funds and the investment of excess funds.

A. Controls Over Cash Accounts

1. Unreconciled bank accounts

Our examination of cash noted that several bank accounts are not being reconciled on a monthly basis, with as much as a six-month lag noted for some accounts.

Recommendation:

Periodic reconciliations of accounting records of cash in banks with amounts shown in bank statements are important elements of internal accounting control over bank deposits and disbursements by check. For internal accounting control purposes, reconciliations should include not only reconciliation of the balance as shown by the bank statement with that shown by the accounts at the same date, but also reconciliation of detailed items listed on the bank statement with detailed items recorded in the accounts during the period covered by the bank statement. The latter step assures recognition of all items recorded in the accounts and of all items on the bank statement. We recommend that the treasurer comply with this procedure for all accounts on a monthly basis.

2. Authorized check signers:

In connection with our confirmation of the various bank accounts we noted that the following people are still listed as authorized signers with the Town's banks:

Cemetery Perpetual Care Fund
 Abington Savings Bank - Eleanor Blaisdel
 Library Trust Fund
 Rockland Credit Union - M. Claire Ward
 Boston Federal Savings - G. Arthur Smith and Porter W. Thompson
 Rockland Trust Co. - M. Claire Ward
 Florence Gross School Prize Fund
 Abington Savings Bank - Eleanor Blaisdel
 Joseph E. Wilder WRC Fund
 Abington Savings Bank - Eleanor Blaisdel

Recommendation:

The above banks should be informed immediately of this situation to eliminate invalid signatories.

3. Timely deposit of receipts

A review of the deposits in transit at June 30, 1978 indicated that receipts for the period then ended for the Town Clerk's

office and the School Department were not deposited until July 7, and July 11, respectively.

Recommendation:

In line with our prior recommendation regarding cash management, timely deposit of all funds received will allow maximization of investment earnings. It also will reduce the possibility that funds may be misappropriated prior to deposit. We recommend that all departments turn over funds to the treasurer at least weekly and that a maximum balance limit that a department may hold be established at \$100. An individual in the treasurer's office should then be given the responsibility of following up if funds are not received on the dates prescribed.

4. Outstanding checks

The reconciliation of the Town's primary checking account contains many outstanding checks that are from several months to two years old, although checks are not to be honored more than 60 days after issuance.

Recommendation:

These checks should be formally voided and each item to which they apply should be reviewed. If appropriate, new checks should be issued or the funds transferred to tailings.

8. Trust Funds

1. Cemetery Perpetual Care Fund

This fund comprises several hundred savings accounts in four different banks. All balances are relatively small and require an excessive amount of the treasurer's time on an annual basis for the posting of activity.

Recommendation:

These accounts should be consolidated into two accounts: principal and interest income. Interest should be updated at least annually on the principal and transferred to the income account. All activity, other than addition to the principal balance, would then occur solely in the income account.

In addition, the consolidation of balances would provide greater opportunities for investment in higher yield savings certificates.

Town of Hanover

Management Letter Planning and Implementation Schedule

<u>Item</u>	<u>Responsible party</u>	<u>Target date for completion</u>
I. <u>Accounting System</u>		
A. Method of accounting		
B. Interim financial reports		
C. General cash flow planning and management		
D. Fixed assets		
E. Purchasing		
F. Payroll documentation		
G. Electronic data processing internal controls		
1. Security		
2. Incompatible functions		
3. Alternate site		
4. Program changes		
H. Computer system evaluation		
II. <u>Town Accountant's Office</u>		
A. Duties and responsibilities		
B. Receiving records		
C. Internal reporting requirements		
III. <u>Treasurer's Office</u>		
A. Controls over cash accounts		
1. Unreconciled bank accounts		
2. Authorized check signers		
3. Timely deposit of receipts		
4. Outstanding checks		
B. Trust funds		
1. Cemetery Perpetual Care Fund		

Report of the Town Clerk

To the Citizens of Hanover:

This year along with the Annual Town Meeting and Election we had two Special Town Meetings, a State Primary and a State Election. With the State Election we had a change in our Senatorial District. After many years of having Allan R. McKinnon of Weymouth as our Senator we now have Anna P. Buckley of Brockton as our new Senator. Best wishes to them both.

With the increase in candidates and questions on the ballots, strong consideration should be given to some type of machine or electronic voting equipment.

We continue to receive many calls regarding outside activities in the Town. We will pass on any information given to us.

Town Clerk's receipts for the calendar year 1978 were as follows:

Marriage Intentions	412.00
Mortgage Recordings and Terminations	1,064.00
Vital Statistics	713.50
Pole Locations	30.00
Business Certificates	41.00
Gas Permit Renewals	48.00
Federal Liens	3.00
Town Publications	478.00
Raffle Permits	170.00
Board of Appeals	250.00
Photocopies	23.45
Miscellaneous	25.00
Voters Lists	100.70
Dog License Fees	627.85
Fish and Game License Fees	122.80
Dog Licenses	5,340.15
Fish and Game Licenses	<u>3,994.25</u>
	\$13,443.70

Respectfully submitted:

John W. Murphy, *Town Clerk*

Births Recorded in Hanover for the Year 1978

DATE	NAME	NAME OF PARENTS
January		
3	Alexander Neverka Barker	William M. and Nancy Barker
4	Brian Patrick Mullen	Richard J. and Elizabeth Mullen
5	Keith David Melanson	Peter R. and Anita Melanson
7	Scott Richard Wuori	Richard E. and Dianne Wuori
9	Brian Richard Gundersen	Richard P. and Louise Gundersen
17	James Michael McDonough	Walter I. and Janet McDonough
17	Nathaniel Vincent Graham	Robert B. and Roberta Graham
20	Suzanne Ross Larvey	Arthur P., Jr. and Maureen Larvey
21	Brooke Allison Berman	Barry I. and Pamela Berman
22	Richard Michael Gustin	Richard W. and Deborah Gustin
23	Amanda Lyn Ganong	David W. and Joan Ganong
February		
1	Jill Marie Berry	Walter J., Sr. and Rosemary Berry
2	Adam Edwin Gudinas	Edwin B. and Gabrielle Gudinas
7	Amy Doris LaBree Badger	Floyd H. and Laura Badger
10	Jennifer Lynn Brigham	Bradley W. and Carolyn Brigham
13	Lauren Frances Nickerson	Richard G. and Barbara Nickerson
17	Silas John Yellope	Thomas A. and Linda Yellope
19	Melissa Ann Smith	Vincent B. and Cheryl Smith
20	Kelly Susan Panos	John F. and Cheryl Panos
22	Mark David Rasmesen, Jr.	Mark D. and Kathryn Rasmesen
22	Kimberly Ann Barletta	Douglas J. and Susan Barletta
24	Christopher Stephen Rodes, Jr.	Christopher S. and Marilyn Rodes
25	Joanna Marie Schembari	Joseph and Patricia Schembari
27	Susan Norma Scothorne	Stephen R. and Jeanne Scothorne
27	Samantha Vaughan Dooley	Richard P. and Kathleen Dooley
27	Carrie Ann MacLellan	William J., Jr. and Joyce MacLellan

March

3	Patrick David Lynch	Philip E. and Ruth Lynch
7	Michael Paul Stempleski	Michael J., Jr. and Diane Stempleski
8	Jennifer Jean Jackman	Thomas W. and Deborah Jackman
9	Brian Thomas MacDonald	Allan J., Jr. and Kathleen MacDonald
10	Jason Michael Tom	Chester K. and Fern Tom
12	Michael Guido Mowbray	Kenneth P. and Patricia Mowbray
12	Janine Paula Antoine	John S., Jr. and Elaine Antoine
20	Eric Pierre L'Italien	Jean-Claude and Pauline L'Italien
21	Matthew Thomas Kelly	Michael J. and Arlene Kelly
31	Amy Katheryn Diniak	James C. and Maryanne Diniak

April

5	Adria Lee Reimer	Richard P. and Paula Reimer
7	Michael Peter Baldyga	John P. and Catherine Baldyga
10	Edward Franklin Dean, IV	Edward F., III and Diane Dean
21	Julie Ann Lyons	Richard F. and Ellen Lyons
22	Sara Lynn Chetwynde	Douglas S. and June Chetwynde
22	Kimberly Anne Bradford	Robert A., Jr. and Donna Bradford

May

5	Jodie Christine Weitz	Charles A. and Christine Weitz
5	Timothy Daniel Welsh	John W. and Lorraine Welsh
13	Scott William Krum	William G. and Kathleen Krum
14	Cassandra Ann Hurley	Robert A. and Frances Hurley
19	Beth Jean Dellorco	Donald D. and Mary Dellorco
23	Brian William Frazier	William J. and Linda Frazier
24	Jennifer Dawn Madden	James P. and Lorraine Madden
24	Richard Patrick Goff	John J., Jr. and Elaine Goff
27	Jeffrey Paul Boudreau	Ernest and Debra Boudreau
29	Michael Ljunggren Juni	Frank E. and Barbara Juni
30	Sonia Nicole VanMeter	Ike M. and Sonia VanMeter

June

4	Eric Paul Pestilli	Richard P. and Lillian Pestilli
6	Allison Michelle Leonard	Dana S. and Karen Leonard
7	Michael Joseph DiSabato	Joseph, Jr. and Katherine DiSabato
7	Heather Aleen Pettersen	Bruce V. and Carol Pettersen
9	Matthew Patrick Kenny	Ronald W. and Bonnie Kenny
12	Karen Michelle Sautter	Richard G. and Kathleen Sautter
12	Kimberly Jean Young	Walter W., Jr. and Jean Young
20	Gerard Dubios, Jr.	Gerard and Marilyn Dubois
26	Daniel James Kelliher	James M. and Maureen Kelliher

July

2	Lynnette Christine Duguay	Joseph A. and Ann Duguay
9	Keri Ann O'Shea	Robert D., Jr. and Gail O'Shea
12	Todd Matthew Themistocles	Harry, Jr. and Roberta Themistocles
19	Gregory Michael Donovan	Michael and Marcia Donovan
19	Christopher Joseph Totman	Joseph W., II and Kathleen Totman
20	Tabitha Jean Martin	Edward T. and Nancy Martin
22	Matthew James Stevens	Kenneth R. and MariJoan Stevens
28	Joseph Thomas Hite	Gary and Mary Hite
29	Nicholas Cramer Fleming	Joseph W., Jr. and Kathleen Fleming

August

1	Matthew Charles Messing	Dennis M. and Janice Messing
4	Craig Vincent Johnson	Peter E. and Janice Johnson
9	Lindsey Gayle Adami	Frederick W., III and Sandra Adami
14	Allison Foley	Stephen M. and Barbara Foley
18	Timothy Lorne Shatas	Albert and Judith Shatas
20	Keryn Marie Bohane	Richard and Arlene Bohane
23	Timothy Paul O'Hara	Paul E., Jr. and Faith O'Hara
24	Erin Marie Flynn	Robert J. and Cynthia Flynn
27	Meaghan Elizabeth Stevens	Richard J., Jr. and Suzanne Stevens
31	Jonathan Ryan Peacock	Jeffrey C. and Barbara Peacock

September

2 Jessica Ryan Sweeney
 5 Colum Brian Clarke
 7 Jeffrey DeAngelis
 10 Laura Rose Tedesco
 15 Thomas Dexter Keenan
 20 Kimberly Beth MacLeod
 21 Gilbert Joseph McCaffrey
 25 Heather Anne Ford
 25 Dianne Elizabeth Walsh
 27 James Scott Baldinelli
 27 Michelle Marie Mercadante

John T. and Trudy Sweeney
 James F. and Bonnie Clarke
 Ralph and Barbara DeAngelis
 Joseph C. and Linda Tedesco
 Michael P. and Suzanne Keenan
 Donald A. and Deborah MacLeod
 Philip M. and Martha McCaffrey
 William J. and Joan Ford
 Paul R. and Judith Walsh
 John A. and Janice Baldinelli
 Thomas, Jr. and Roseanna Mercadante

October

7 Lauren Marie Trechok
 9 Matthew Steven Files
 11 Scott Duncan MacAskill
 12 Kelly Marie Ferguson
 20 Jennifer Ann Sonke
 27 David Hans Friberg

Gary W. and Marie Trechok
 Steven A. and Catherine Files
 Donald T. and Irene MacAskill
 Daniel F. and Barbara Ferguson
 Stephen R. and Sarah Sonke
 Edward R. and Carol Friberg

November

8 Gregory Francis Edgar
 9 Kurt Matthew Hentz
 14 Dawn Elizabeth Magee
 16 Dana Scott Seuffert
 16 John Michael Leen
 21 Jeremy Daniel Tucci
 25 Arthur Russell Smith
 27 Jessica Anastasia McVey

Robert J. and Patricia Edgar
 Charles A. and Tanya Hentz
 Barrie W. and Donna Magee
 Daniel D. and Pamela Seuffert
 John R. and Edwina Leen
 Daniel C. and Lisa Tucci
 Russell B. and Mary Smith
 Paul W. and Linda McVey

December

4 Kerry Marie Johnson
 9 Jessica Marie O'Hearn
 14 Christine Marie Hart
 18 Melissa Ann Carter
 23 Kathryn Hillary Lynn

Kurt E. and Jacqueline Johnson
 Gerald A. and Janice O'Hearn
 John J. and Mary Hart
 David C. and Donna Carter
 Earlie M. and Alice Lynn

Marriages Recorded in Hanover for the Year 1978

DATE	NAMES	RESIDENCE	MARRIED AT
January			
7	William Joseph Rose Leanne Alice Olson	Hanover Hanover	Hanover
14	James H. Thompson Suzanne Marie Baker Stetson	Marshfield Marshfield	Hanover
28	Richard James Dinneen Anne Marie Ballinger	Hanover Kingston	Hanover
29	Kenneth Thurl Bugbee Lisa Marie Kenney (Gillis)	Brockton Rockland	Hanover
February			
4	Joseph Michael Gregory Gail T. Anderson	Abington Hanover	Brockton
19	Richard Alan Howe Deborah Marie Johnson	Rockland Rockland	Hanover
26	Marc Anthony Abraham Robin Marie Lincoln	Pembroke Hanover	Hanover
26	Philip Dawick Linda Correia	Andover Norwell	Hanover
March			
4	Robert Francis Jones Oksana Struz	Hanover W. Roxbury	Boston
11	Dan Edward Curtis Lynn Christine Harmon	Hanover Hanover	Hingham
17	Richard James Hughes Beverly Carol Todd	Hanover Hanover	Hanover
25	Kirk Douglas Ward Debra Ann Cappoli Messere	Bourne Hanover	Abington
31	Leonard S. Germinara Margaret Thayer	Boston Boston	Hanover

April			
8	Frederick A. Kelloway Susan Jane McDonald	Revere Hanover	Hanover
8	Gregory James Burns Deborah Lee Adams	Marshfield Hanover	Quincy
12	Steven Daniel Fleet Cynthia M. Pratt	Hanover Rockland	Hanover
15	Stephen Charles Matheny Alice Elizabeth Mahoney	Hanover Hanover	Hanover
15	Joseph J. McManus Carole A. Maddock	Boston Boston	Hanover
16	Theodore Joseph Teixeira Marjorie Susan Burrell	Weymouth Weymouth	Hanover
22	Gerald Gregory Darmetko Lynn Ellen Jones	Rockland Hanover	Rockland
22	John Gil Rodrigues Jean S. Penza	New York Hanover	Boston
22	Kenneth George Morrison Susan Elizabeth Neville	Hanover Avon	Avon
28	Steven Anthony Bulva Lynn Carol Cugini	Pembroke Penbroke	Hanover
29	Peter Paul Sawiski Margaret Mary Connelly	Hanover Hanover	Hanover
29	Matthew F. Smith, Jr. Mary L. Cummings (Boyle)	Hanover Hanover	Hanover
29	Robert Louis Binda Cathleen Devin	Hanover Cohasset	Cohasset
29	John Gerard Casey, Jr. Patricia Lou Cain	Salem, N.H. Pembroke	Hanover
30	David M. Keezer Arlene Morse Otto (Morse)	Plymouth Plymouth	Hanover
May			
5	James Lewis Wilkinson Kimberly Jaunita Clark	Brockton Brockton	Hanover

6	Frederick Michael Naples	Hanover	Hanover
	Kathleen Maureen McKinnon	Norwell	
6	Ronald Owen Rees	Springfield	Hanover
	Kathleen Louise Varner	Springfield	
6	Robert A. Zimmermann	Cambridge	Hanover
	Janice M. Pierson	Cambridge	
6	Robert Bruce Jones	Hanover	Hingham
	Brenda Ahlstrand	Marshfield	
7	Timothy Paul Messere	Brockton	Hanover
	Teresa Anne Mele	Hanover	
7	Arthur C. Hashem, Jr.	Abington	Hanover
	Anne A. Cronin	Norwell	
13	Kevin Brian Hinckley	Whitman	Hanover
	Gayle Marie Williams	Hanson	
20	Robert Henry Cross	Rockland	Hanover
	Karen Lee Mula	Rockland	
20	Douglas Jay Stephenson	Holbrook	Hanover
	Diane Marie Mula	Rockland	
21	Michael Burton Frotten	Hanover	Boston
	Gail Marie Koury	Westwood	
22	Charles Scott DeYoung	Hanover	Hanover
	Susan Jane Stone	Hanover	
26	Gary Michael Keene	Hanover	Hanover
	Donna Lee Ceriani	Hanover	
27	Ernest Clifford Morin, Jr.	Framingham	Hanover
	MaryJo McLaughlin	Hanover	
27	James Martin Rodriguez	Hanover	Pembroke
	Paula Sue Tague	Pembroke	
27	Robert Jay Loughman	Abington	Hanover
	Kathleen Debra Feeney	Norwell	
27	David Alan Stoddard	Hanover	Hanover
	Linda Sue Houghton	Hanover	

June			
3	William Daniel Hawkins	Brockton	Hanover
	Millicent Agnes Corbett (Scott)	Hanover	
3	Joseph Paul Lanzillotta, Jr.	Pembroke	Hanover
	Constance Jean Farrell	Hanson	
4	Michael Alan McClanahan	Stoughton	Hanover
	Barbara Ann Burgoyne	Hanover	
8	John Marlin Hawthorne	Hanover	Hanover
	Annabel Dee Boarman	Florida	
10	Mark David Duncan	Hanover	Plymouth
	Jill Ann Roderick	Plymouth	
10	Robert Hook	Brockton	Pembroke
	Patricia Kendrigan	Hanover	
10	Paul Bernhardt Anderson	New Mexico	Hingham
	Tracie Lorraine Bell	Hanover	
10	Paul Francis McInnes	Hanover	Yarmouth
	Renee Petrell	Hanover	
14	Donald Osborne Olson	Rockland	Hanover
	Cynthia Ellen Gordon	Hingham	
16	Joseph Allison Young	Hanover	Hanover
	Deborah Fay Walsh	N. Weymouth	
16	Robert James Yout	Hanover	Whitman
	Mary Pamela Dias (Germaine)	Quincy	
17	John Schneider	Norwell	Hanover
	Diana Saucier	Hanover	
23	Francis Sheehan	Quincy	Hanover
	Helen T. Kulas (Farrell)	Randolph	
24	James Robert Campbell, Jr.	Pembroke	Hingham
	Susan Lee Hill	Hanover	
24	Kurt Erik Johnson	Hanover	Quincy
	Jacqueline Sharon Sawyer	Hanover	
24	David William Janke	Wisconsin	Hanover
	Lori Ann Hayden	Hanover	

24	Michael Ernest Archambault	Vermont	Hanover
	Lorna June Munnick	Braintree	
25	Peter Christian Hansen	Hanover	Hanover
	Sharon Anne Minnehan	Brockton	
27	Gary Alan Mead	Indiana	Hanover
	Cynthia Lee Morse	Hanover	
30	John Francis Dunn	Hanover	Abington
	Patricia Ann Higgins (Henry)	Hanover	
July			
2	Edward Joseph Pitts	Pembroke	Hanover
	Pamela Joy Rolls (Flynn)	Pembroke	
8	Stephen Reid Tucker	Hanover	Abington
	Marcia Lois Graham	Abington	
8	Anthony Francis Bonanno, Jr.	Hanover	Hingham
	Katherine Fitzpatrick	Hanover	
8	David Mark Fullerton	Hanover	Braintree
	Sandra Jean Warner	Hanover	
15	James Arnold Ryan	Hanover	Hanover
	Teresa Mary Suntheimer	Hanover	
15	Richard Charles Jernstedt, Jr.	Abington	Hanover
	Maureen Duffy	Hanover	
16	Mark W. Bertoni	New Hampshire	Hanover
	Allison H. Forrest	Hanover	
21	Steven David Herrmann	Hanover	Abington
	Sheryl Ann Lamore	Rockland	
22	Joseph Edward Nawazelski	Hanover	Hanover
	Debra Joy Martell	Weymouth	
29	Paul James Murphy	Foxboro	Hanover
	Donna Lynn Shortall	Hanover	
29	Robert Benedict Knasas	Quincy	Quincy
	Marie Grace Ameral	Hanover	

29	Terry Michael Corrente	Hanover	Duxbury
	Carol Ann Deiss	Hanover	
29	Donald Paul Mone	Hanover	Hanover
	Roanne Amelia Olson	Hanover	
30	Robert Edwin Inglis	Hanover	Hanover
	Josephine Mary Rafferty	Hanover	
August			
5	Lawrence J. Bartlett	Stoughton	Hanover
	Jeanne G. Stilgoe	Norwell	
12	Robert Emmett Murphy	Hanover	Hingham
	Kathleen Marie Kershaw	Hingham	
12	Robert Ciullo	Fall River	Hanover
	Kathleen F. Souza	Plymouth	
12	Antonio Gianatassio	Pembroke	Hanover
	Louise Gaffney (Murphy)	Marshfield	
12	Stephen Terry Richardson	Hanover	Hanover
	Lynne Anne Hadlock	Hanover	
12	Joseph Alan Leone	Weymouth	Hanover
	Sheila Joyce Schurman	Weymouth	
19	Timur Robert Turkdogan	Cambridge	Hanover
	Judith Louise House	Cambridge	
19	Raymond Joseph Pace	Rockland	Hanover
	Marie Elena Johnson	Whitman	
19	Kevin Owen Kelley	Charlestown	Boston
	Geraldine Witkowski (Albaugh)	Hanover	
20	Joseph George Turgeon	Hanover	Duxbury
	Ann Marie Foran	Duxbury	
20	Giuseppe Fornaro	Hyde Park	Hanover
	Cheryl Ann Petrucci	Hanover	
26	Robert Bruec Gaynor	Portsmouth, N.H.	Hanover
	Janet Elizabeth Merrick	Hanover	
26	Michael William Campanile	Rockland	Hanover
	Kathleen Jane Stevens	Hanover	

26	Scott Bradley Berry	Weymouth	Weymouth
	Marie Moriarty	Hanover	
26	Vincent David Regan	Connecticut	Hanover
	Elisabeth Cathryn Melville	Connecticut	
26	Mark H. Copus	Texas	Hanover
	Suzanne M. Williamson	Marshfield	
27	Raymond Anthony Medeiros	Whitman	Hanover
	Deborah Ann McKim (Beausang)	Hanson	
27	Joseph Charles Hepp	Hanover	Brockton
	Pamela Ann Mootos	Canton	
27	Harry James Martin, Jr.	Cambridge	Hanover
	Deborah Ann Clarke	Arlington	
September			
1	John Soule	S. Yarmouth	Hanover
	Teri Baker	S. Yarmouth	
2	John Dennis Michaels	Weymouth	Weymouth
	Cheryle Ann Stoddard	Hanover	
2	Paul Alfred Zuccaro	Somerville	Rockland
	Susan Rowe Petrell	Hanover	
2	David William Hall	Hanover	Hanover
	Robin Hope Sargent	S. Weymouth	
9	Paul S. Larcom	Beverly	Hanover
	Jane E. Testa (Mitchell)	Winthrop	
9	Geoffrey M. Spooner	Rockland	Hingham
	Francine A. Fair	Hanover	
9	Charles James Murphy, Jr.	Halifax	Hanover
	Maureen O'Donnell	Hanover	
9	Stephen Anthony Serino	Hanover	Hanover
	Nancy Jean Crocker	Marshfield	
9	James William McDaniel	Weymouth	Hanover
	Lyn Suzanne Esposito	Norwell	

9	Roger Gene Slight	Marshfield	Hingham
	Teresa Faith Corrente	Hanover	
15	Thomas Charles Haen	Pembroke	Hanover
	Brenda Lee Randall	Kingston	
16	Carl Phillip Moberg	Hanover	Somerville
	Katherine Patricia McCarthy	Somerville	
16	Robert William Snell	Hanover	Westwood
	Janet Ellen Decatur	Westwood	
22	David H. Lefort	Hanson	Hanover
	Janis L. Coulson	Hanson	
23	Stephen James Fiandaca	Quincy	Hanover
	Deborah Marie Gordon	E. Bridgewater	
23	Thomas F. Carroll	Marshfield	Hanover
	Barbara Ann Love	Marshfield	
23	Eugene Francis Sylvester, Jr.	Brockton	Hanover
	Gail Boyden	Hanover	
23	Elmer Jay Gould	Abington	Scituate
	Susan Gomes	Hanover	
24	Stephen Paul Haskell	Brockton	Hanover
	Eleanor Jean Morse	Brockton	
24	Paul Brian Wheeler	Hanover	Rockland
	Deborah Lynne Robinson	Rockland	
26	Raymond Clayton Haggerty	Rockland	Abington
	Sandra Lee Pumpfhret	Hanover	
30	Francis Edward Sheppard, Jr.	N. Weymouth	Hanover
	Judith Ann Sickoll	Hanover	
30	Bartley Francis Hogan	Marshfield	Boston
	Dale Ann Hilliard	Hanover	
October			
6	Paul Robert Howard	Hanover	Boston
	Anne Marie Lehané	Boston	

7	Anthony Aquinol DeOliveira	Plymouth	Boston
	Janet Anne Penza	Hanover	
7	Thomas W. Damon	Brockton	Whitman
	Kandi M. Obin (Johnson)	Hanover	
7	Kevin J. Loiselle	Randolph	Hanover
	Katharine M. Monahan	Randolph	
7	Paul Clifford Newcomb	Hanover	Abington
	Natalie Jean Burnham	Abington	
7	Walter John Koslowsky	Hanson	Hanover
	Debora Jean MacDonald	Hanover	
7	Daniel Leslie Kelliher	Hanover	Rockland
	Patricia Ann Pushee	Rockland	
7	Ronald Cooper Giles	Marshfield	Weymouth
	Doreen Marie Woodward	Hanover	
8	Robert Walter Setterland, Jr.	Hanover	Marshfield
	Deborah Ellen White	Marshfield	
14	Ivan D. Quinchia	Everett	Hanover
	Barbara J. Navin	Duxbury	
14	Robert Arthur White	Hanover	Hanover
	Deborah Theresa Feeney	Hanover	
19	John Joseph Comerford	Hanover	Brockton
	Louise Mildred Hollings	Brockton	
20	Charles A. Warwick, III	Pembroke	Hanover
	Valerie Jean Clifford (Hatch)	Pembroke	
21	Kevin Phillip Mulvaney	Quincy	Woburn
	Catherine Elizabeth Tirrell	Hanover	
23	Stephen Michael Pike	Hanover	Abington
	Laura Elizabeth Dwyer	Hanover	
28	Robert Michael Fraher	Rockland	Abington
	Karen Mae Leonard	Hanover	
28	John Patrick Mullan	Florida	Hanover
	Margaret J. Stewart	Halifax	

28	Wayne M. Rich Kimberly A. Sequeira	Marshfield Marshfield	Hanover
November			
3	William Robert Raine Claire Theresa Barker (Reynolds)	Pembroke Pembroke	Hanover
4	John Thomas White, Jr. Deborah Jean Duke	Rockland Hanover	Boston
11	Malcolm L. Brookes Candace R. Kemp (Wheeler)	Hanover Hanover	Plymouth
11	Paul Leonard Olson Dawn Earlene Anderson	Arizona Hanover	Hanover
12	Harold Joseph McCarthy Andrea Michelle Sacher	Hingham Hingham	Hanover
16	John Herman Beers Patricia Ann Dalrymple	Hanover Hanover	Hanover
24	Raymond J. Cormier Phyllis L. Ryan	Quincy Quincy	Hanover
25	David Henry Shaw Patricia Marie Rosenberg (Carroll)	Hanover E. Bridgewater	Hanover
December			
2	Carl Raymond Fitton Dorothy Joan Turner	Rockland Rockland	Hanover
2	John Thomas Worth Helen Frances Christopoulos	Rockland Hanover	Hanover
23	Alan David Williamson Dorothy Jean Forgione	Hanover Hanover	Hanover
23	James Paul Lanzillotta Jeanne-Marie Whitney	Pembroke Hanson	Hanover
28	Torrey H. Mitchell Linda J. Thomson (Thompson)	Norwell Norwell	Hanover
31	Jeffrey H. Cook Joan R. Petkus	Maine Hanover	Norwell

Deaths Not Recorded in 1977

Date	Name	Age	Residence
December 12	Josephine L. Benevides (Santilli)	62	Hanover

Deaths Recorded in Hanover in 1978

January			
1	Ralph C. Briggs	68	Hanover
3	Clyde Albert Cobb	68	Hanover
10	Maude L. Bean, (Pratt)	87	Hanover
20	Charles Ardizzoni	56	Hanover
23	Anthony J. Bartholomew	93	Hanover
23	Doris C. Gerrish, (Crosby)	73	Hanover
25	Walter Andersen	66	Hanover
31	John F. Kane	64	Hanover
31	Joseph W. Church	93	Hanover
February			
5	Walter W. Hill	49	Hanover
6	Joseph Tolman, Jr.	61	Hanover
9	Peter Christopoulos	58	Hanover
19	Ethel Kennedy	86	Hanover
27	Hazel E. McCarthy, (Andersen)	71	Hanover
March			
7	Catherine E. Desroches	96	Hanover
7	Mildred V. Gooch, (Brooks)	96	Hanover
9	Edward W. Vogel	58	Hanover
15	Margaret E. McClair, (Smith)	80	Hanover
16	Dorothy A. Nichols, (Studley)	72	Hanover
16	Raymond R. Adams	70	Hanover
April			
1	Paul W. Keohan	55	Hanover
7	Lawrence J. McAdams	89	Hanover
10	Catherine Calogero, (Antico)	68	Hanover
10	Verrin H. Ellis	71	Marshfield
11	Alexander Maliszewski	95	Hanover
14	Martha Arnold, (Sprague)	91	Hanover
15	Edna Eleanor Blake, (Sweeney)	59	Hanover
25	John Doherty	54	Hanover
May			
4	Emily G. Hughes, (Cornell)	79	Hanover
11	Thomas F. Buckley	64	Hanover
13	Mabel Ouellet, (Cox)	90	Hanover

21	Carl Martino	66	Hanover
June			
11	Edmond G. Desciscio	51	Hanover
20	Marion Pontarelli, (Kanaly)	54	Hanover
25	Warren W. Wood	71	Hanover
July			
9	Thomas Leo Dwyer, II	48	Hanover
10	Virginia A. Rose, (Ash)	53	Hanover
11	Jeffrey B. Studley	26	Hanover
17	Marge M. Corcoran, (Richardson)	69	Hanover
24	Frances Krasausk, (Stravinski)	83	Hanover
31	Martin J. Rush	69	Hanover
August			
1	Helen R. Paylor	53	Hanover
5	Robert Irving Heaman	53	Hanover
12	William Edgar Wylie	88	Hanover
21	Ernestine E. Gibson, (Buker)	63	Hanover
26	Elizabeth Mills, (MacKinnon)	55	Hanover
September			
2	Robert P. Coburn	47	Hanover
14	Ada H. Somers (Hatch)	89	Hanover
21	Mary C. Collins (Healey)	77	Hanover
October			
12	Anna F. Harvey (Hanlon)	78	Hanover
30	Charles Mahanor, Sr.	80	Brockton
November			
4	Hosea E. Jellison	96	Hanover
6	Bernard D. McMahon	57	Hanover
9	Clara Shearer (Wessling)	84	Hanover
10	Madeline Colby (Addison)	85	Hanover
12	Grace E. Beal (Donovan)	87	Hanover
17	Albert E. Bousquet, Jr.	79	Hanover
December			
11	Marian E. Stone	72	Hanover
13	Malcolm A. Gordon	72	Hanover
27	Helen C. Lundin (Cole)	85	Hanover
28	Maybelle Whalen (Ferris)	78	Hanover

Burials from Out of Town—1978

Date	Name	City or Town
December 31, 1977	Lois Vinson (LeCain)	N. Abington, Ma.
January 10, 1978	Agnes W. Wilson	Yarmouth, Ma.
January 29, 1978	Alvine E. Collamore	Braintree, Ma.
January 31, 1978	Hugo A. Djerf	Brockton, Ma.
February 6, 1978	Joseph B. Valli	Miami, Fla.
February 8, 1978	Albina Bolduc (Anctil)	Pembroke, Ma.
February 15, 1978	Francis B. Shields	Mashpee, Ma.
February 15, 1978	David E. Dart	Hanover, N.H.
February 20, 1978	Harwood E. Studley	Altenda, Calif.
February 27, 1978	Barbara P. Barbosa (Casey)	Duxbury, Ma.
March 13, 1978	Florence Gertrude Sheehan	Rockland, Ma.
March 20, 1978	Lillian L. Chamberlain	Brockton, Ma.
April 15, 1978	Elva H. Winslow	Buzzards Bay, Ma.
April 26, 1978	Charles A. Legge	Pembroke, Ma.
May 26, 1978	Spurgeon Harmer	Marshfield, Ma.
May 28, 1978	Florence Keene (Watson)	Quincy, Ma.
June 6, 1978	Thelma L. Shaw	Marshfield, Ma.
June 15, 1978	Harland L. Turner	Plymouth, Ma.
July 5, 1978	Barbara L. Rhodes	Ponce Inlet, Fla.
July 9, 1978	Maude W. Gardner	Haverhill, Ma.
July 13, 1978	Clinton Loatman	Roxbury, Ma.
July 27, 1978	Annie M. Inglis	Rockland, Ma.
August 18, 1978	Gertrude Randall	Marshfield, Ma.
August 30, 1978	Matthew E. Whitcomb	Halifax, Ma.
September 6, 1978	Frederick E. Griffin	Natick, Ma.
September 9, 1978	Wilfred B. Whiting	Rockland, Ma.
September 16, 1978	Steven Donald Orcutt	Hanson, Ma.
October 5, 1978	Bernard R. Parker	Marshfield, Ma.
October 12, 1978	Mignon Loring	Norwell, Ma.
October 21, 1978	John A. Giorgetti	Norwell, Ma.
October 28, 1978	Margaret C. Shepherd (Ballie)	Hanson, Ma.
November 9, 1978	Leonor F. Wells	Vero Beach, Fla.
November 22, 1978	Louis W. Bourque	Norwell, Ma.
November 27, 1978	Julia C. Shanks (Winslow)	Brockton, Ma.
December 11, 1978	Stephen F. Shawles	Pembroke, Ma.

Warrant for Annual Town Meeting And Special Town Meeting

Monday, May 1, 1978

Plymouth, S.S.

Greeting:

To either of the constables of the Town of Hanover in said County.

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town who are qualified to vote in Elections and Town Affairs to meet in the Hanover High School, Cedar Street, Hanover, on Monday the First Day of May, 1978 at 7:45 P.M. for the purpose of a Special Town Meeting, and at 8:00 o'clock P.M. on the said first day of May, 1978, for the purposes of the 1978 Annual Town Meeting.

(For copies of Articles, see Journal following.)

Polls open from 8:00 A.M. to 8:00 P.M., unless otherwise ordered by the Town.

And you are hereby directed to serve this warrant by posting attested copies thereof seven days at least before the time of said meeting as directed by vote of the Town.

Hereof fail not, and make the return of this warrant with your doings thereon to the Town Clerk at the time and place of said meeting.

Given under our hands this 14th day of April, 1978.

A TRUE COPY. ATTEST:

John B. Lingley, *Constable*
April 14, 1978

Frederick L. Briggs
A. Donald Deluse
Janet W. O'Brien
Selectmen of Hanover

RETURN OF WARRANT FOR ANNUAL TOWN MEETING & SPECIAL TOWN MEETING HELD MONDAY, MAY 1, 1978

I have this day, Friday, April 14, 1978, posted Warrants for the Special Town Meeting to be held Monday, May 1, 1978, at 7:45 o'clock P.M. and at 8:00 o'clock P.M. for the purposes of the 1978 Annual Town Meeting at the Hanover High School, Cedar Street, Hanover, Massachusetts at the following locations in the Town:

Center Fire House
West Hanover Fire House
South Hanover Fire House
North Hanover Fire House
Hanover Fire House
Drinkwater Fire House
Town Pump Gas Station
Hanover Town Hall
Hanover Bowling Alley
Doran's Ice Cream Stand

Stop & Shop Store
Myette's Store
American Legion Hall
Curtis Compact Store
West Hanover Post Office
Rome's Liquor Store
Joe's Country Store
Leslie's Variety Store
George's Garage
Manna's Barber Shop

Sylvester Hardware Store
Scott's News Store
V.F.W. Hall

Assinippi General Store
Hanover Laundromat
Hanover Post Office

John B. Lingley,
Constable of Hanover

**JOURNAL OF SPECIAL TOWN MEETING
HELD ON MONDAY, MAY 1, 1978**

The Special Town Meeting at Hanover High School was called to order by George H. Lewald, Moderator at 8:05 P.M., Monday, May 1, 1978 with 459 voters present.

The Moderator asked that the Town Clerk record that the Warrant had been served and returned as required by the Town By-Laws.

ARTICLE 1

To see if the Town will vote to transfer from available funds the sum of \$1,949.25 for the Snow & Ice Removal Salary Account, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 2

To see if the Town will vote to transfer from Available Funds the sum of \$22,084.88 to the Snow & Ice Expense Account, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 3

To see if the Town will vote to transfer from available funds a sum of money for the Transfer Station Expense Account, or take any other action relative thereto.

Motion to pass over this Article. **VOTED UNANIMOUSLY**

It was voted at 8:10 P.M. to dissolve the Special Town Meeting.

A TRUE RECORD, ATTEST:

John W. Murphy,
Town Clerk

**JOURNAL OF ANNUAL TOWN MEETING
HELD ON MONDAY, MAY 1, 1978**

(See Warrant and Return of Warrant before Journal for Special Town Meeting held on this same date.)

The Annual Town Meeting at Hanover High School was called to order by George H. Lewald, Moderator at 8:12 P.M., Monday, May 1, 1978, with 459 voters present.

Reverend Joseph DiMauro, Deacon at St. Mary's Church offered the invocation which was followed by the pledge to the flag.

The Moderator outlined the procedure to be followed at the meeting in accordance with the Town By-Laws. He introduced the members of the Advisory Board.

ARTICLE 1

To see if the Town will accept the reports of the Officers and Committees as printed in the Town Report, or take any other action relative thereto.

VOTED: That the Town so do.

ARTICLE 2.

To hear reports of the Committees and act thereon, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town so do.

REPORT OF THE TOWN GOVERNMENT STUDY COMMITTEE

To the Moderator and the Citizens of the Town of Hanover:

The new Town Government Study Committee was formed when Article 38 in the 1977 Annual Town Warrant was voted and approved by the townspeople of the Town of Hanover. A Committee was then appointed by the Town Moderator consisting of five citizens at large.

In summary their charge was to study and report on the efficiency and operation of departments and government, making their recommendations and findings available to the Annual Town Meeting.

The Town Government Study Committee since its inception has been evaluating areas of Town Government that may require study. As a result of the committee's initial findings, suggestions of areas of study by the Town Moderator, Board of Selectmen and other Town officials, it was voted unanimously that the Committee should initially focus their attention on an area that, in our opinion required immediate attention; the need for an Executive Secretary.

As a result of an extensive study the Committee was convinced that the time was right for Hanover to come in step with other area towns and we proposed two articles for the 1978 Town Meeting for voter approval. These two Articles proposed the appointment of an Executive Secretary for the Town.

Another area that has been reviewed is the subject of vehicles in the various Town departments, their use, replacement cycles, maintenance, etc. Since this study is ongoing a report will not be available to the Town until next Town Meeting.

These two areas are most likely the tip of the iceberg as it pertains to areas for this Committee to study. Other town boards and committees have and will be requested to provide recommendations. Each recommendation will be thoroughly reviewed to determine its feasibility for study. Needless to say the Committee feels there is much more work left for this Committee to complete.

This Committee wishes to thank the various areas of Town Government that have co-operated with it in the past year. Although the Committee has made considerable progress to date, much remains to be done during the remainder of 1978 and in 1979. Therefore please accept this report as a Report of Progress of the Town Government Study Committee.

Respectfully submitted:
Raymond P. Sherman, *Chairman*
Gerald F. Huban, *Clerk*
Richard A. Cooke, Jr.
Francis J. Mitchell
Richard B. Smith

REPORT OF THE BY-LAW STUDY COMMITTEE

To the Citizens of the Town of Hanover:

Pursuant to Article 72 of the Warrant for the Annual Town Meeting of 1975, the By-Law Committee has continued their efforts for the revision and updating of Hanover's By-Laws to be published in a booklet.

During the early months of 1977 the Committee completed work on several new and/or revised articles dealing with the town meeting and town officials, and a dog control law. These bylaws were presented to the Town as Articles 27, 28, 29, 30, 31, and 32 of the 1977 Warrant. All were approved by the voters and subsequently ratified by the office of the Attorney General.

At the request of the Hanover Selectmen, the Committee has studied and proposed two new bylaws concerning Hawkers, Peddlers, Salesmen & Transient Vendors; and Self-Service Gas Stations; and the revision of Hanover's General Provisions, Article I, Section II, Fines. The Committee has also updated the article Board of Appeals and added an article concerning the Conservation Commission. All these articles are included in the 1978 Warrant.

The Committee regretfully accepted the resignations of Chairman, Gerald F. Williamson, Esq., and committee members Robert A. LaVoie and Paul W. Schrader following the 1977 Annual Town Meeting, and welcomed Donald W. Mores, Lothrop Withington III, Esq., and William Noel Middleton as new members.

The By-Law Study Committee is currently reorganizing all the town's bylaws to be ready for print by the next Annual Town Meeting or Special Town Meeting, should this occur first. We propose, therefore, that the Town accept this interim report as a report of progress.

Respectfully submitted,
Donald W. Mores, *Chairman*
William B. Sides
Nancy N. Barker
Lothrop Withington III, Esq.
William Noel Middleton

HANOVER HIGH SCHOOL BUILDING AND GROUNDS RENOVATION COMMITTEE

Report of Progress

The formation of a committee to continue the planning for a renovation of the high school facilities was authorized by Article 15 at the November 1977 Special Town

Meeting. The committee members are Benjamin Kruser, Chairman, Todd Anderson, Elizabeth Bernard, Robert Morris and Rosamond Pilon.

The Committee has reviewed the work of the 1977 Renovation Committee and the issues and questions raised at the town meeting which led to the rejection of the plan proposed at that time. We are in the process of investigating alternative plans.

There are essentially only two alternative plans to be considered. The first plan would accomplish only renovations essential to the physical requirements of the building without expansion or major changes in the interior space arrangement. These renovations would include:

- Repair or replacement of the deteriorated roof
- Rehabilitation of the septic system
- Alterations needed to reduce operating costs for energy, especially fuel oil
- Alterations required to bring the building into compliance with current State Building Code provisions.

These renovations would have to be accomplished by the Town without State aid since some are considered maintenance and do not qualify, and some would be in the lowest aid priority category and have to compete for the available funds against the requests for higher priority category renovations submitted by other towns.

The second plan would include the essential renovations just mentioned plus interior space changes needed to accommodate new educational programs and to relieve present overcrowded conditions.

The types and diversity of occupational career opportunities and college programs available to our children today has increased tremendously since the existing building was built and it is simply inadequate in many ways. This type of total renovation qualified for State aid in the range of 50% of the construction cost and falls within the next to the highest priority for allocation of aid funds. It is the type of plan proposed, but defeated at the 1977 town meeting. The key decision with this alternative, and the one which was an issue last year, is the number of students the renovation is to be designed to accommodate. This number is the key factor because once it is established and the necessary teaching stations determined, the State Board of Education requirements largely control the types and sizes of the interior spaces to be provided. Thus there can be no argument over whether a proposed library or gymnasium renovation seems too big, as once the student number is determined, the size is fixed and must be provided to qualify for State aid.

The number of students for which the 1977 plan was designed to accommodate became an issue because of the general decline in school population currently occurring in many towns throughout the Commonwealth. The Committee is also investigating this issue and is gathering all available information on population trends, population growth and other indicators which will influence the making of this key planning decision. We hope to develop the facts necessary for the townspeople and State Board of Education to understand and support the decision.

Our Committee meetings are open to all and the time and place is posted at the Town Hall. We urge anyone who can contribute to our efforts to provide a better educational facility for the community's children to attend the meetings, or to express their opinions to committee members, so that our recommendations can best reflect the

desires of all townspeople. We will hold public informational meetings to discuss and present our findings.

We submit this as a report of progress.

Respectfully submitted:

Benjamin Kruser
Robert L. Morris
Thomas Todd Anderson
Rosamond L. Pilon
Elizabeth Bernard

THE SEWER STUDY COMMITTEE

The Sewer Study Committee has met during the past year to discuss the updating of the Sewer Study Report completed in 1969 as well as to keep abreast of any new State or Federal programs that would fund sewer construction in Hanover.

As of this time we do not feel that municipal sewerage is a top priority for this town due to the small number of complaints and the lack of available funding.

We will continue to be informed of any new developments including the possibility of a regional approach. We submit this as a report of progress.

Albert E. Sullivan, Jr.
Gerald Campbell
Frank M. Wallen
William Diniak
Frederick P. Lanzillotta

ARTICLE 3

To see if the Town will vote to fix the pay of its elective officers as required by law, or take any other action relative thereto.

Moved that the Town fix the pay of its elective officers as follows:

Selectmen: Each Member	\$1,200.00 per year
Assessors: Each Member	1,200.00 per year
Board of Health: Each Member	1,000.00 per year
Town Clerk	9,200.00 per year
Town Treasurer	9,577.00 per year
Tax Collector	9,719.00 per year
Moderator: Annual Meeting	75.00 per meeting
Special Meeting	25.00 per meeting

The pay of all elected officials has been held at last years level until Collective Bargaining with the town employees has been completed. The elected officials are not covered under Collective Bargaining and we recommend that their salaries be set at the Special Town Meeting at which the Collective Bargaining agreements will be voted.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 4

To see if the Town will vote to amend the Hanover Personnel By-Laws by deleting Article 3 in its entirety and substitute therefor the following:

3. Personnel Board

The Plan shall be administered by a Personnel Board consisting of a membership of five unpaid citizens at large, to be appointed by the Selectmen, who shall not be employees or elected or appointed officials of the Town.

Personnel Board

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 5

To see if the Town will vote to amend the Classification and Salary Plan of the Town by deleting in their entirety 21A and 21B of said plan relative to the Classification of Positions and Pay Schedules and inserting therein the following Classification of Positions and Pay Schedules or take any other action relative thereto. Said Classification of Positions and Pay Schedules to be effective July 1, 1978.

21A. CLASSIFICATION OF POSITIONS

Position	Schedule	Classification
Accountant (PT)	6	PT-14A
Accounting Clerk (PT)	6	PT-7
Assessor-Appraiser	1	A-7
Arts & Crafts Director	5	PTP-5
Assistant Arts & Crafts Director	5	PTP-4
Assistant Health Agent (PT)	6	PT-6A
Assistant Librarian	1	A-1
Assistant Registrars (PT)	6	PT-3aA
Assistant Town Clerk (PT)	6	PT-7
Assistant Town Treasurer (PT)	6	PT-7
Board of Registrars (PT)	6	PT-5A
Building Inspector	1	A-6
Cemetery Supervisor	4	P-4
Chief Water Treatment & Pumping Station Operator	1	A-5
Clerical	6	PT-7A
Clerk, Tax Collector, Treasurer, Board of Health, Conservation	6	PT-5A
Clerk Typist	6	PT-5
Communications Supervisor	1	A-1a
Communications Operator, Full Time Midnight—8:00 A.M.	4	P-3
Communications Operator, Full Time 8:00 A.M.—Midnight	4	P-2
Communications Operator, Part Time Midnight—8:00 A.M.	6	PT-7
Communications Operator, Part Time 8:00 A.M.—Midnight	6	PT-6
Conservation Agent	6	PT-9aA
Custodian	4	P-2

Custodian, Town Hall	4	P-2a
Director of Veterans Services (PT)	6	PT-13A
Dog Officer (PT)	6	PT-5A
DPW Superintendent	1	A-8
DPW Deputy Superintendent	1	A-7a
Election Workers (PT)	6	PT-1A
Electronic Accounting Machine Operation (PT)	6	PT-7
Equipment Operator	4	P-4
Equipment Operator, Skilled Motor	4	P-5
Foreman, Highway	4	P-6
Foreman, Water Distribution	4	P-6
Gas Inspector (PT) and Deputy (PT)	6	PT-9aA
Health Agent	1	A-4
Junior Clerk, Deputy Tax Collector (PT)	6	PT-6A
Laborer	4	P-2
Laborer, Seasonal	6	PT-1
Librarian, Chief	1	A-5a
Library Aid (PT)	6	PT-2A
Library Clerk	3	C-1
Library Assistant (PT)	6	PT-6
Motor Equipment Repairman	4	P-5
Nurse Administrator	1	A-3
Playground Superintendent	4	A-2
Park Department General Help (PT)	5	PTP-1
Plumbing Inspector & Deputy (PT)	6	PT-9aA
Public Health Nurse (PT)	6	PT-8A
Public Hearing Stenographer (PT)	6	PT-8A
Recreation Director (PT)	5	PTP-7
Recreation Supervisor (PT)	5	PTP-6
Registered Nurse (PT)	6	PT-8aA
Sealer of Weights & Measures (PT)	6	PT-5A
Secretary: Selectmen	3	C-2C
Secretaries	3	C-2
Secretary (PT)	6	PT-7
Sr. Clerk, Deputy Tax Collector	3	C-2
Skilled Laborer (PT)	6	PT-6
Skilled Laborer	4	P-3
Superintendent of Local Pest Control (PT)	4	P-2a
Supervisor Transfer Station	1	A-5
Tennis Instructor, Park Dept. (PT)	5	PTP-3
Tennis Instructor, Assistant, Park Dept.	5	PTP-2
Tree Foreman (PT)	6	PT-9
Truck Driver	4	P-3a
Typist (PT)	6	PT-4
Veterans Agent (PT)	6	PT-11A
Water Distribution Mechanic	4	P-4
Water Distribution, Skilled Mechanic	4	P-5
Water Main & Water Service Inspector (PT)	6	PT-8
Water Treatment Plant & Pumping Station Operator	4	P-5
Wire Inspector & Deputy (PT)	6	PT-9aA

21.B PAY SCHEDULES

1. Administration—Rates per Annum

A-8	21,212	21,932	22,652			
A-7A	19,095	19,815	20,535			
A-7	16,990	17,710	18,430			
A-6	15,255	15,942	16,660			
A-5a	12,187	12,735	13,308			
A-5	12,032	12,573	13,138	13,728	14,346	14,991
A-4	11,459	11,975	12,512	13,074	13,664	14,278
A-3	11,532	12,050	12,593			
A-2	9,292	9,710	10,146			
A-1a	7,778	8,129	8,494	8,877	9,276	9,694
A-1	6,794	7,100	7,418	7,753	8,101	8,466

2. Public Safety

3. Clerical—Rates per Annum,

C-2C	8,247	8,618	9,006			
C-2	6,916	7,228	7,552	7,892	8,247	8,618
C-1	5,983	6,252	6,533	6,827	7,134	7,455

4. Production—Rates per Hour

P-6	4.61	4.82	5.03	5.26	5.49	5.74
P-5	4.26	4.45	4.65	4.87	5.08	5.31
P-4	4.15	4.33	4.53	4.74	4.95	5.17
P-3a	3.74	3.91	4.08	4.26	4.46	4.66
P-3	3.59	3.76	3.92	4.10	4.29	4.48
P-2a	3.53	3.69	3.86	4.03	4.21	4.40
P-2	3.45	3.60	3.77	3.94	4.11	4.30
P-1	3.25	3.40	3.55	3.71	3.88	4.05

5. Parks & Recreation — Various

PTP-7	3,000 Annual					
PTP-6	75 per Week		PTP-3		75 per Week	
PTP-5	100 per Week		PTP-2		50 per Week	
PTP-4	75 per Week		PTP-1		2.65 per Hour	

6. Part Time—Various

PT-14A	7,882 per Annum					
PT-13A	441 per Annum					
PT-12A						
PT-11A	3,355 per Annum					
PT-10A						
PT-9aA	4.74 per Hour					
PT-9	4.72 per Hour					
PT-8aA	5.49	5.73	5.99			
PT-8A	4.50	4.70	4.90			
PT-8	3.96	4.13	4.31	4.50	4.70	4.90

PT-7A	4.14	4.32	4.51			
PT-7	3.64	3.80	3.97	4.14	4.32	4.51
PT-6A	3.88	4.05	4.23			
PT-6	3.41	3.56	3.72	3.88	4.05	4.23
PT-5A	3.63	3.79	3.95			
PT-5	3.19	3.33	3.48	3.63	3.79	3.95
PT-4	2.99	3.12	3.26	3.40	3.55	3.71
PT-3aA	3.19	3.33	3.47			
PT-3	2.68	2.80	2.92	3.05	3.19	3.34
PT-2A	3.02	3.16	3.30			
PT-2	2.65	2.77	2.89	3.02	3.16	3.30
PT-1A	3.25					
PT-1	3.18					

A motion to accept this Article. **SO VOTED UNANIMOUSLY.**

ARTICLE 6

To see if the Town will vote to raise and appropriate such sums of money as may be necessary to defray Town Charges for the period July 1, 1978 through June 30, 1979, inclusive, or take any other action relative thereto.

A motion was made to divide this Article and take up the "School Budget" Section as shown on page 10 of the Advisory report separately. As an explanation of this motion it was explained the school teachers would be voting on the fact-finders report on Tuesday and thus could effect the amount of the budget.

The motion was **SO VOTED.**

A motion to consider the "School Budget" section as the first item on Tuesday, May 2, 1978, was **SO VOTED.**

We move that the Town raise and appropriate such sums of money to defray Town Charges in the amounts specified and by the method designated as recommended on pages 9 through 13 of the Advisory Committee Report except the school budget on page 10. Each item is to be considered as a separate appropriation and such appropriation to be expended for that purpose only.

GENERAL GOVERNMENT

Advisory Committee—Payroll	1,000.00
Advisory Committee—Expenses	300.00
Selectmen's Payroll	17,385.00
Selectmen's Expenses	8,825.00
Accountant's Payroll	20,915.00
Accountant's Expenses	5,200.00
Treasurer's Payroll	18,867.00
Treasurer's Expenses	5,350.00
Tax Collector's Payroll	22,594.00
Tax Collector's Expenses	6,925.00
Assessor's Payroll	38,175.00
Assessor's Expenses	12,000.00
Town Clerk's Payroll	14,173.00
Town Clerk's Expenses	2,560.00
Law—Town Counsel	4,000.00

Law—Town Counsel Expenses	500.00
Law—Other Legal Expenses	20,000.00
Law—Tax Title Expenses	500.00
Elections, Town Meetings—Salaries	8,000.00
Elections, Town Meetings—Expenses	4,000.00
Registrars—Payroll	6,250.00
Registrars—Expenses	4,400.00
Planning Board—Payroll	1,500.00
Planning Board—Expenses	8,100.00
Board of Appeals—Payroll	2,150.00
Board of Appeals—Expenses	1,900.00
Town Hall—Payroll	17,494.00
Town Hall—Expenses	30,500.00
Conservation—Payroll	6,750.00
Conservation—Expenses	(15,300)
	23,300.00*
Civil Defense	<u>1,500.00</u>
	\$315,113.00

*A motion to increase Conservation Expenses by \$8,000.00 to \$23,300.00 was **SO VOTED**.

PROTECTION OF PERSONS AND PROPERTY

Police—Payroll		467,672.00
Police—Expenses	G	35,077.00
Fire Department—Payroll		79,746.00
Fire Department—Expenses		29,802.00
Suppression of Fires—Payroll		38,000.00
Ambulance—Payroll		124,586.00
Ambulance—Expenses		5,100.00
Building Inspector—Payroll		25,762.00
Building Inspector—Expenses		2,800.00
Gas Inspector—Payroll		1,225.00
Gas Inspector—Expenses		250.00
Plumbing Inspector—Payroll		3,503.00
Plumbing Inspector—Expenses		250.00
Wiring Inspector—Payroll		5,763.00
Wiring Inspector—Expenses		500.00
Sealer of Weights & Measures—Payroll		1,000.00
Sealer of Weights & Measures—Expenses		100.00
Dog Officer—Payroll		3,000.00
Dog Officer—Expenses		1,000.00
Emergency Communications—Payroll		38,540.00
Emergency Communications—Expenses		<u>10,850.00</u>
		\$874,526.00

G—\$12,663.00 to be appropriated from Title II Federal Public Works Employment Act of 1976.

The following Section titled **SCHOOLS** is shown here in its proper sequence although it was not voted on until the Tuesday Session of the Town Meeting.

SCHOOLS

Hanover School Department	Requested
A School Committee	23,250.00
Superintendents Office	124,001.00
Instruction	4,065,063.00
Other School Services	452,765.00
Maintenance & Operations	686,995.00
Insurance	500.00
Equipment	47,243.00
B Special Education	547,348.00
C Vacation School	17,463.00
D Vocational Day	34,268.00
E Vocational Evening	200.00
F Extended Opportunities	29,108.00
	<hr/>
	\$6,028,204.00
South Shore Regional Vocational School	105,193.00
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	\$6,143,397.00

Moved that \$5,974,694.00 for Hanover Schools and \$105,193.00 for South Shore Regional Vocational School totaling \$6,079,887.00 be raised and appropriated for this purpose.

A motion to amend by adding \$53,510.00 to the Hanover School appropriation was defeated 113 in the affirmative and 189 in the negative.

A motion to amend by adding \$12,859.00 to the Hanover School appropriation was defeated.

The motion to raise and appropriate \$6,079,887.00 was **SO VOTED.**

See motion to reconsider School Budget after Article 48.

DEPARTMENT OF PUBLIC WORKS

Administration—Salaries	B	\$ 69,948.00
Administration—Expenses		13,900.00
Sub Total		83,848.00
Highway—Salaries		140,201.00
Highway—Expenses	A	67,000.00
Snow & Ice Removal—Payroll		15,000.00
Snow & Ice Removal—Expenses	A	60,000.00
Sub Total		282,201.00
Water—Salaries		133,354.00
Water—Expenses		287,458.00
Sub Total	B	420,812.00
Cemetery—Salaries		30,317.00
Cemetery—Expenses	C&D	9,600.00
Sub Total		39,917.00

Tree—Salaries	8,000.00
Tree—Expenses	7,300.00
Sub Total	15,300.00
Drainage—Expenses	15,000.00
Town & Memorial Squares	2,000.00
Traffic Signals & Signs	6,500.00

TOTAL	\$865,578.00
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- A— \$122,051.00 to be appropriated from the State and Local Assistance Act of 1972 Account.
- B— \$447,392.00 to be appropriated from Water Revenue Account July 1, 1978 to June 30, 1979.
- C— \$4,900.00 to be appropriated from Graves and Foundations Account.
- D— \$4,700.00 to be appropriated from Perpetual Care Fund.

HEALTH & SANITATION

Visiting Nurse—Payroll	14,854.00
Visiting Nurse—Expenses	725.00
Board of Health—Payroll	27,599.00
Board of Health—Expenses	23,000.00
Transfer Station—Payroll	42,270.00
Transfer Station—Expenses	A 132,949.00
Inspector of Animals—Payroll	600.00

TOTAL	\$241,997.00
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- A— \$132,949.00 to be appropriated from the State and Local Assistance Act of 1972 Account.

VETERANS ASSISTANCE

Director of Veterans Services—Payroll	3,355.00
Director of Veterans Services—Expenses	700.00
Veterans Agent—Payroll	441.00
Veterans Benefits	50,000.00

TOTAL	\$54,496.00
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PARK & RECREATION

Park & Recreation—Payroll (program)	16,600.00
Park & Recreation—Expenses (program)	9,750.00
Park & Recreation—Payroll (maintenance)	15,673.00
Park & Recreation—Expenses (maintenance)	6,000.00

TOTAL	\$48,023.00
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LIBRARY

John Curtis Free Library—Salaries	(46,084.00)
	55,000.00*
John Curtis Free Library—Expenses	13,000.00

TOTAL	\$68,000.00
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A motion to increase Library Salaries by \$8,916.00 to \$55,000.00 was **SO VOTED.**

INTEREST ON MATURING DEBT

Interest on Temporary Loans		5,000.00
Interest on Maturing Debts—Schools		121,030.00
Interest on Maturing Debts—Water	B	36,190.00
Interest on Maturing Debts—Town Hall		21,115.00
Principal Payments on Maturing Debt		
School	E	300,000.00
Principal Payments on Maturing Debt		
Water	B	55,000.00
Principal Payments on Maturing Debt		
Town Hall		50,000.00
Bond Issue Expense		7,500.00
		<hr/>
TOTAL		\$595,835.00

B— \$91,190.00 to be appropriated from Water Revenue Account July 1, 1977 to June 30, 1978.

E— \$200,000.00 to be appropriated from E & D Fund.

PENSION & RETIREMENT

Plymouth County Retirement Fund	159,000.00
Plymouth County Retirement Fund—Expenses	3,200.00
	<hr/>
TOTAL	\$162,200.00

UNCLASSIFIED

Town Reports	7,500.00
Memorial Day	1,500.00
Veterans Day	800.00
Blue Cross/Blue Shield Ins. Expense	156,000.00
Group Life Insurance Expense	4,200.00
Insurance	136,000.00
Clerical Pool—Payroll	
Personnel Board—Payroll	200.00
Personnel Board—Expenses	100.00
Town Gas Pump & Storage	40,000.00
Reserve Fund	F 132,000.00
Council for the Aging	4,000.00
Mini-Bus Operations	1,000.00
Street Lighting	35,000.00
Street Acceptances—Expenses	500.00
Development & Industrial Commission—Expenses	50.00
Land Damage—Street Taking	1,000.00
Unemployment Act	60,000.00
Public Safety Medical Account	10,000.00
County Aid to Agriculture	100.00
TOTAL	<u>\$589,950.00</u>

F—\$50,000 to be appropriated from Overlay Surplus.

GRAND TOTAL of Budget Recommendations as of May 1, 1978		3,815,718.00
Raise and Appropriate	2,749,873.00	
From E & D	200,000.00	
From State and Local Assistance		
Act of 1972 Account		255,000.00
From Water Revenue Account		538,582.00
From Title II Federal Public Works		
Employment Act of 1976		12,663.00
From Graves and Foundations Accounts		4,900.00
From Perpetual Care Fund		4,700.00
From Overlay Surplus		50,000.00
TOTAL		\$3,815,718.00

Motion to Accept this Article as Amended
SO VOTED.

GRAND TOTAL BUDGET May 1, 1978 to include Schools		\$9,895,605.00
Raise and Appropriate	8,829,760.00	
From E & D	200,000.00	
From State and Local Assistance		
Act of 1972 Account	255,000.00	
From Water Revenue Account	538,582.00	
From Title II Federal Public Works		
Employment Act of 1976	12,663.00	
From Graves and Foundations Account	4,900.00	
From Perpetual Care Fund	4,700.00	
From Overlay Surplus	50,000.00	
		\$9,895,605.00

ARTICLE 7

To see if the Town will authorize the Collector of Taxes to use all means of collecting taxes which a Town Treasurer when appointed Collector may use, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 8

To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue for the fiscal year beginning July 1, 1978, in accordance with the provisions of General Laws, Chapter 44, Section 4, and acts in amendment thereof and including in addition thereto Chapter 849, of the Acts of 1969 as amended, and to issue a note or notes, therefore, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with General Laws, Chapter 44, Section 17, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 9

To see if the Town will vote to authorize its Treasurer to accept such trust funds as may be placed in her hands during the fiscal year commencing July 1, 1978, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 10

To see if the Town will vote to appropriate the sum of \$3,867.65 the sum of the 1977 Dog Tax, to the Trustees of the John Curtis Free Library, said money to be expended under the direction of the Trustees of said Library or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 11

To receive such accounts as may be presented against the Town, and act thereon, or take any other action relative thereto.

Moved that the Town appropriate from the E & D Fund the sum of \$2,523.33 to reimburse the Town of Abington and the sum of \$483.07 to reimburse the City of Newton for the pro-rated portions of pensions under the Veteran's Act in accordance with provisions of Chapter 32, Sections 56-60 of the General Laws.

VOTED: That the Town so do.

Moved that the Town appropriate from the E & D Fund the sum of \$75.00 to pay the Moderator for the 1977 Annual Town Meeting.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 12

To see if the Town will vote to authorize its Treasurer, with the approval of the Selectmen, to dispose of such parcels of real estate as may have been or may be taken by the Town under Tax Title foreclosure proceedings, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 13

To see if the Town will vote to transfer the following unexpended balances to the E & D Account.

Moved that the Town vote to transfer the following unexpended balances to the E & D Account;

Drainage Easement—Cedar Street	100.00
Continuing School Building Study Committee	1,110.67
High School Building Renovation Committee	9,890.34
Recreation Committee	200.00
Committee Housing for the Elderly	169.60
DPW—New Sandspreader	682.78
	<hr/>
	12,153.39

and to transfer the following unexpended balances to Water Surplus Revenue:

Easement—Union Street	1,500.00
Used Compressor	514.54
Leak Survey	<u>4,500.00</u>
	6,514.54

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 14

To see if the Town will vote to raise and appropriate or appropriate from available funds in the Treasury, a sum of money to be added to the Stabilization Fund created under Article 15 of the 1958 Annual Town Meeting, or take any other action relative thereto.

VOTED UNANIMOUSLY: That this Article be passed over.

ARTICLE 15

To see if the Town will assume liability in the manner provided by Sections 29 and 29A of Chapter 91 of the General Laws, as most recently amended, for all damages, that may be incurred by work to be performed by the Department of Environmental Quality Engineering of Massachusetts for the improvement, development, maintenance and protection of tidal and non-tidal rivers and streams, great ponds, harbors, tidewaters, foreshores and shores along a public beach (including the Merrimack and Connecticut Rivers) in accordance with Section 11 of Chapter 91 of the General Laws, and authorize the Selectmen to execute and deliver a bond of indemnity therefore to the Commonwealth.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 16

To see if the Town will vote to raise and appropriate or appropriate from available funds, the sum of \$5,365.00 for the purpose of erecting fencing around the baseball and football/soccer areas at Sylvester Park; or take any other action relative thereto.

SO VOTED: That this Article be passed over.

ARTICLE 17

To see if the Town will vote to raise and appropriate from available funds the sum of \$4,000.00 for the purpose of re-sodding the baseball/football fields at Sylvester Field, or take any other action relative thereto.

SO VOTED: That this Article be passed over.

ARTICLE 18

To see if the Town will vote to raise and appropriate from available funds the sum of \$3,000.00 for the purpose of erecting fencing around the 3rd baseball diamond at Ellis Field and enclose the parking area at Ellis Field, or take any other action relative thereto.

SO VOTED: That this Article be passed over.

ARTICLE 19

To see if the Town will vote to raise and appropriate from available funds, the sum

of \$1,500.00 for the purpose of sealing and repairing tennis and basketball courts at Sylvester and Myrtle Fields, or take any other action relative thereto.

SO VOTED: That the Town so do.

ARTICLE 20

To see if the Town will vote to raise and appropriate from available funds, the sum of \$2,800.00 for the purpose of purchasing a trap maintenance system (grade-all machine); or take any other action relative thereto.

SO VOTED: That this Article be passed over.

ARTICLE 21

To see if the Town will vote to raise and appropriate from available funds, the sum of \$7,000.00 for the purpose of purchasing a 1-ton dump truck and to authorize the trade-in of present 1967, 1-ton dump truck; and/or take any other action relative thereto.

SO VOTED: That this Article be passed over.

ARTICLE 22

To see if the Town will vote to transfer from the Park and Recreation Committee to the Department of Public Works the duty and responsibility of the maintenance of all Park and Recreation grounds and buildings, and to transfer all related equipment used for the purpose of said Department of Public Works and to transfer all funds appropriated under Articles 16-21 inclusive for the maintenance expense and salary account as of July 1, 1978, or take any other action relative thereto.

Motion to accept this Article and to include maintenance items under Park & Recreation in Article 6 was: **SO VOTED.**

ARTICLE 23

To see if the Town will vote to raise and appropriate from available funds, the sum of \$6,000.00 per year for the purpose of hiring a part-time Director, or take any other action relative thereto.

SO VOTED: That this Article be passed over.

ARTICLE 24

To see if the Town will vote to accept the following Regulation to be forwarded to the Massachusetts Legislators for their action.

Section 1. The Town Clerk of the Town of Hanover shall, commencing July first, nineteen hundred and seventy-seven, on or before the first Monday of each month thereafter, pay over to the Town Treasurer, that part of the dog license funds formerly retained by such Clerk under the provisions of section one hundred and forty-seven of chapter one hundred and forty of the General Laws, and that part of the fish and game license funds formerly retained by such Clerk under the provisions of section seventeen of chapter one hundred and thirty-one of the General Laws, pursuant to the Town Clerk's salary, increase effective July first, nineteen hundred and seventy-seven as approved under Article 3 of the 1977 Annual Town Meeting, which included, in addition to the general salary increase for elected officials, an amount substantially equal to the fee retained under the above two sections of the General Laws during the fiscal year July first, nineteen hundred and seventy-five to June thirtieth, nineteen hundred and seventy-six.

Section 2. The Town Clerk of the Town of Hanover shall continue to pay over to the Town Treasurer on or before the first Monday of each month, fees collected under sections thirty-four and thirty-four A. of chapter two hundred and sixty-two of the General Laws.

Section 3. Money paid over to the Town Treasurer under sections one and two above shall become part of the estimated receipts of the Town of Hanover.

Section 4. This act shall take effect upon its acceptance by the Town of Hanover.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 25

To see if the Town will vote to continue the Growth Policy Committee through June 30, 1979, and to vote that any vacancies on said committee be filled by the Board of Selectmen, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 26

To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of money to be added to the Department of Public Works Salary Account to enable payment of additional salaries resulting from collective bargaining agreements, or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 27

To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of money to be added to the Town Hall Salary Accounts to enable payment of additional salaries resulting from collective bargaining agreements, or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 28

To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of money for the purchase of the Stetson House, from the Society for the Preservation of New England Antiquities, located on Hanover Street and identified as Lot 12 of Plan 55 of the Assessors' Maps of the Town of Hanover, said purchase to be under the direction of the Board of Selectmen or take any other action relative thereto.

Motion that this Article be passed over was defeated.

Moved that the Town vote to raise and appropriate a sum of money for the purchase of Stetson House of \$45,000.00, from the Society for the Preservation of New England Antiquities, said house located on Hanover Street and identified as Lot 12 of Plan 55 of the Assessors' Maps of the Town of Hanover, said purchase to be under the direction of the Board of Selectmen.

VOTED: That the Town so do.

See motion to reconsider after Article 38.

ARTICLE 29

To see if the Town will vote to amend the By-Laws of the Town of Hanover, by

adding the following article: **Executive Secretary.**

Section 1. Appointment—The Board of Selectmen shall appoint a full-time executive secretary for the initial term of one year followed by three-year terms. Reappointment for each term shall be by majority vote of the Board of Selectmen.

An executive secretary appointed under these provisions shall devote his full time to this office and shall not hold any other public office, elective or appointive nor shall he engage in any other business, occupation or profession during his term.

The executive secretary shall not have been employed and/or served in any elective office in the Town of Hanover for at least twenty-four months prior to his appointment.

Section 2. Qualifications—The executive secretary shall be appointed solely on the basis of his educational, executive and administrative qualifications and experience. His education shall consist of at least a bachelor's degree (Preferably in finance, public administration or business) granted by an accredited degree-granting college or university, and it is desirable for him to have at least two years of full-time, compensated service in public administration and/or finance.

Section 3. Duties and Responsibilities—The executive secretary shall be the chief administrative officer of the Town and shall be directly responsible to the Board of Selectmen. Duties and responsibilities of the executive secretary shall include, but not be restricted to:

- A. Supervise those department heads responsible to the Board of Selectmen and all appointees. Recommend for the Board of Selectmen, in conjunction with department heads, those actions which require Board of Selectmen approval.
- B. Directly manage and supervise, including recommendations of hiring, firing, promoting, training and assigning, of all employees of the Town Hall staff who are under the direct jurisdiction of the Board of Selectmen.
- C. Manage the land, facilities and equipment under the jurisdiction of the Board of Selectmen, including maintenance, repair, usage and recommend the acquisition, disposal and additions pertaining thereto.
- D. Recommend appropriate policies and decisions for the approval of the Board of Selectmen and carry out and implement their directives.
- E. Establish and maintain appropriate administrative procedures pursuant to the Statutory requirements of the Board of Selectmen for the efficient conduct of the Town's affairs, including such areas as budgets, accounts, purchasing, personnel and reports.
- F. Provide advice and counsel to other Town boards, committees and officials as requested and as appropriate.
- G. Prepare the meeting agenda at the direction of the Chairman of the Board of Selectmen in conjunction with the Board of Selectmen's secretary.
- H. Be currently informed in the field of municipal administration, including town government, Commonwealth of Massachusetts statutes and Federal regulations. Conduct research and advise the Board of

Selectmen relative to the availability and desirability of regional, county, state and Federal programs as may effect the Town and its finances and future planning, and act as Town program coordinator for such programs as directed by the Board of Selectmen.

- I. Report monthly in writing, to be incorporated as part of the Board of Selectmen's minutes, or more frequently as directed, the administration and progress of the office of executive secretary and his duties.
- J. Insure that all Town boards, commissions, committees and offices shall work to avoid unnecessary duplication of maintenance, personnel and equipment and unnecessary issuance of contracts to outside parties for the performance of maintenance and repair projects on Town property, facilities and equipment.
- K. Search for economies that may accrue to the Town through joint purchasing of the following, but not limited to, materials, supplies, property, vehicles and services by two or more municipalities or two or more departments, offices, boards, commissions or committees of the Town.

Section 4. Compensation—The executive secretary position shall be funded, along with all associated expenses, as part of the Board of Selectmen's annual budget, the executive secretary shall receive such compensation not to exceed the amount appropriated therefore, as the Board of Selectmen may determine.

The executive secretary's salary shall be structured in three steps, and step-and-grade increases should be conducted annually and be commensurate with the effectiveness and performance criteria set forth by the Board of Selectmen.

Section 5. Removal—The Board of Selectmen may initiate the removal of the executive secretary by adopting a resolution to this effect provided that no such resolution shall be voted on within six months following a change in the Board of Selectmen membership. A copy of this resolution shall be delivered to the executive secretary who shall have five days in which to request a public hearing.

If the hearing is requested, it shall be scheduled by the Board of Selectmen within ten days in a public place and advertised by the Board of Selectmen in at least two newspapers of local circulation as to date, time and place of said meeting, along with purpose. The hearing shall be conducted by the Board of Selectmen and both the executive secretary and the Board of Selectmen may call witnesses and subpoena Town records.

Final removal of the executive secretary shall be effective by the majority vote of the Board of Selectmen at a regularly scheduled open meeting of the Board of Selectmen held after the public hearing, if the hearing was so requested. The salary of the executive secretary shall continue to be paid to him during these proceedings.

Section 6. Acting Executive Secretary—The Board of Selectmen may designate, for a period not to exceed three months, a qualified person to exercise the rights and perform the duties of the executive secretary during his temporary absence or temporary disability, or during a temporary vacancy caused by the suspension, removal or resignation of the executive secretary. The acting executive secretary may be designated for one additional three-month period if the executive secretary is still unable to perform as described. Members of the Board of Selectmen and any elected official of the Town shall be ineligible to serve as acting executive secretary, or take any other action relative thereto.

VOTED: That this Article be passed over.

It was voted at 11:20 P.M., to adjourn this meeting to Tuesday, May 2, 1978, to convene at the High School at 8:00 P.M.

A True Record, Attest:

John W. Murphy,
Town Clerk

The Adjourned Annual Town Meeting was called to order at the Hanover High School at 8:20 P.M., with 381 voters present.

The School Budget Section of Article 6 was the first order of business for this session. The results have been inserted in the proper sequence of Article 6.

ARTICLE 30

To see if the Town will vote to raise and appropriate from available funds a sum not to exceed \$22,000.00 for the purpose of appointing a qualified person to be executive secretary reporting to the Board of Selectmen pursuant to the adoption of Article 29 of the 1978 Town Meeting, or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 31

To see if the Town will vote to amend the Hanover Town Sign By-Laws, Article 7, by adding paragraph 7.5 to read as follows:

7.5 Directory Signs for Industrial Areas.

A sign or assembly of signs which are similar in size and appearances, and which serve as a directory of occupants is/are permitted, provided the area of such sign or signs does not exceed 48 square feet. Not more than one such directory sign may be located at each entrance roadway and not closer than 5 feet to the edge of the roadway. Illumination, if any, will be by indirect white light only, or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 32

To see if the Town will vote to amend the Zoning By-Laws by revising the Hanover Massachusetts Zoning Map as follows: The land situated on Southerly side of Hanover Street beginning at Circuit Street, shown on the Town of Hanover Assessors' Maps Plan No. 42, as Lots No. 41 through 56, Plan 43, Lots 2 and 3 to Rockland line, a distance of 350' from the center of the street, which land is now zoned for Residence, be hereafter zoned business, or take any other action relative thereto.

Motion that this Article be passed over was defeated, 154 in the affirmative and 160 in the negative.

Moved that the Town vote to amend the Zoning By-Laws by revising the Hanover Massachusetts Zoning Map as follows:

The land situated on the Southerly side of Hanover Street beginning at Circuit

Street, shown on the Town of Hanover Assessors' Maps Plan No. 43, as Lots No. 41 through 49, a distance of 300' from the street line, which land is now zoned Residence, be hereafter zoned business, or take any other action relative thereto.

This motion was defeated **UNANIMOUSLY**.

ARTICLE 33

To see if the Town will vote to raise and appropriate or appropriate from available sums, the amount of \$1,000.00 for the Community Family Support Network, a satellite program of Project Friend, a South Shore human service agency, which provides family and individual counseling, parenting workshops, support groups for single parents and parents with handicapped children, information, referral, and advocacy to Hanover residents, especially parents with children in the Hanover School System, or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 34

To see if the Town will vote to amend the Hanover Zoning By-Law by adopting the "Wetland Overlay District Zoning Map," prepared by Perkins Engineering, Inc., Rockland, Massachusetts, originally dated March 24, 1976, and modified February 6, 1978 which modification removed the Flood Plan data, that was rendered obsolete by Article 13 of the Special Town Meeting held November 14, 1977, and which Town Meeting action was approved by the Attorney General on February 2, 1978, or take any other action relative thereto.

A favorable report was read by the Planning Board.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 35

To see if the Town will vote to amend the Hanover Zoning By-Law by adding explanatory matter to Section IIIB Location of Districts as follows:

- A. Designate the present paragraph as subparagraph "1".
- B. Add a new subparagraph to read:
 2. The maps currently in effect are on file with the Town Clerk and consist of:
 - a. Zoning Map of the Town of Hanover, Massachusetts, prepared by Perkins Engineering, Inc., Rockland, Mass. and dated April 5, 1976, as amended.
 - b. Wetland Overlay District Zoning Map of the Town of Hanover, Massachusetts, prepared by Perkins Engineering, Inc., Rockland, Mass., dated March 24, 1976 and modified February 6, 1978, as amended.
 - c. Flood Plain Overlay District Map entitled "Flood Hazard Boundary Map, Town of Hanover, Massachusetts," prepared by the U. S. Department of Housing and Urban Development, consisting of two sheets, No. 250266 001A and 250266 002A, as revised August 23, 1977, or take any other action relative thereto.

A favorable report was read by the Planning Board.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 36

To see if the Town will vote to amend the Hanover Zoning By-Law as follows:

1. Within the Table appearing in Section VII and which appears on page 16 of the By-Laws as printed December 1976, delete the footnote "(5)" as voted at the Annual Town Meeting of 1977 and substitute the following:
(5) The additional footage requirements for side and/or rear yards is intended as a buffer zone. While the buffer zone must be included within the lot in question, all or part of said buffer zone may be within the Residence District if the lot includes such district within its confines.
2. Delete the sentence "b." under Section VI, F., 1., and substitute in its place the following:
b. Uses b, d, e, g, and h permitted in a Business District, Paragraph D., 2.
3. Delete the sentence "g." under Section VI, F., 1., and substitute in its place the following:
g. In Limited Industrial Districts, abutting Commerical Districts, any uses permitted in a Commercial District, Paragraph E., subject to the restrictions therein contained.

A favorable report was read by the Planning Board.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 37

To see if the Town will vote to amend the Hanover Zoning By-Law by deleting the present paragraph "Section VII, g., 1., c." and substituting in its place the following:

- c. To the Planning Board for all other uses except dwellings permitted in the Residence A District.

A favorable report was read by the Planning Board.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 38

To see if the Town will vote to amend the Hanover Zoning By-Law as follows:

1. Add a new District "A.,7." under Section III as follows:
7. Emergency Zone District
2. Amend the Hanover Zoning Map, as adopted June 14, 1965, and subsequently amended, by establishing thereon, as an overlay district, the Emergency Zone District, as shown on a map entitled, "The Emergency Zone District," copies of which are on file at the offices of the Town Clerk and Planning Board.
3. Add a new section, "H", entitled "Emergency Zone District" to Section VI as follows:

H. Emergency Zone District:

This District is intended as a temporary District to exist for a specific time period as specified herein, and whereas the Hanover aquifer is severely stressed and in jeopardy of becoming contaminated, this district is further intended to provide an orderly opportunity for the Town of Hanover to continue its aquifer protection studies and to initiate and/or continue a comprehensive land use study of all present and potential problems which

may threaten the health, safety, convenience and general welfare of the inhabitants of the Town of Hanover; including but not limited to: studies for the protection of the water supply area; protection of the water distribution system; impact of present and potential sewage disposal systems; impact of street and lot drainage systems both present and potential, protection of water retention areas and water recharge areas; impact of loss of natural vegetation and change in natural contours of the land; impact of present and potential traffic upon the land, water and air environment; impact of present and potential traffic upon vehicular and pedestrian safety and upon expeditious access by and for emergency vehicles and personnel; the impact of present and potential density of structures and appurtenances. It is further intended to promote and provide an opportunity for the Town to study the present and potential zoning, use and density of building within said District and to initiate any and all changes in zoning and other laws which may be of benefit to the Town in said district.

1. Applicability:

- a. The Emergency Zone District shall be considered as overlaying other zoning districts.
- b. Where the Emergency Zone District boundary line divides any lot of record, the entire lot shall be subject to the restrictions of this District.
- c. This District shall exist for a period of two (2) years from the date of approval of this By-Law.

2. Restrictions:

- a. Within an Emergency Zone District, no building or part thereof, wall, dam, bridge, road or structure of any kind shall be constructed, altered, enlarged or other wise created, or moved for any business, commercial, industrial or residential purpose except as provided in paragraphs 3, 4 and 5 of this Section.
- b. No tree removal and no dumping, filling, excavating or transferring of any material, including but not limited to trash, rubbish, garbage or other waste material or gravel, sand, loam or other soils shall be permitted, except as may be provided in paragraphs 3, 4 and 5 of this Section.

3. Uses Permitted:

- a. Any use permitted under paragraphs a. through f. under Section VI., A.,3.
- b. Any existing uses for business, commercial, industrial or residential districts which are legal uses at the time of adoption of this District including normal maintenance and repair.
- c. Any normal maintenance of roads or construction and maintenance of utility structures drainage systems, building or other structures or utilities by the Town of Hanover or by a State, County or Federal government entity or by any legally-qualified utility company or entity.
- d. Any construction or alteration of signs which may be required by the Hanover Sign By-Law.
- e. Any demolition and/or removal of existing structures as may be required by law or public safety.

- *f. An expansion of legally existing residence within a Residence District; and the construction of ancillary buildings including garages, barns, sheds, and the like; and the construction of swimming pools, tennis courts and the like; providing said construction of additions and out-buildings shall not exceed a 20% expansion in volume, floor area, and in land utilization than that which existed prior to the adoption of this by-law.
- 4. Uses Permitted Upon Approval of the Special Granting Authority subject to the conditions established in paragraph 5 below and to the procedures in paragraph 6 below:
 - a. An expansion of legally existing business (or residence)* providing that:
 - 1. Said business (or residence)* conforms in all respects to the Zoning By-Laws of the Town of Hanover at the time of the adoption of this By-Law.
 - 2. That the expansion shall not be in excess of 20% greater in volume, floor area and in land utilization area than that which existed prior to the adoption of this By-Law.
 - b. Reconstruction of an existing business or residence which has been significantly destroyed by natural or other catastrophe provided it is in conformity with Section IV, paragraph D of the Hanover Zoning By-Law.
 - **c. A use which can be demonstrated to the satisfaction of the Special Permit Granting Authority to be of an emergency nature and of an overriding public need and will not result in a deleterious effect upon the intent of this by-law.
- 5. Conditions for Uses Permitted Under Paragraph 4 above:
 - a. The petitioner shall reasonably demonstrate to the satisfaction of the Special Permit Granting Authority that there will be no deleterious impact upon the public health, safety and welfare.
 - b. The petitioner shall reasonably demonstrate to the satisfaction of the Special Permit Granting Authority that there will be no deleterious impact upon the Hanover water supply and distribution system.
 - c. The expansion or reconstruction shall not require additional parking or other land use or change including but not limited to grading, filling, paving and tree removal with the exception that such grading, etc. as may be required solely for the expansion of the structure shall be permitted.
- 6. Procedures for Uses Permitted Under Paragraph 4 above:
 - a. The Special Permit Granting Authority shall be the Planning Board of the Town of Hanover.
 - b. Applications and procedures shall be in conformity with Section 11 of Chapter 40A of the General Laws and shall take the same form and substance as a Site Plan Application as specified in Section VII, G. of this By-Law.
 - c. Approval by the Planning Board under this By-Law shall not waive the need to meet all applicable Town By-Laws and to obtain all required permits. Approval shall not waive the rights of

any other Town entity including but not limited to the Board of Health, Conservation Commission, Building and other Inspectors, and other entities concerned.

7. Appeal:

Any person aggrieved by a decision of the Special Permit Granting Authority may appeal in conformity with Section 17 of Chapter 40A of the General Laws.

A favorable report was read by the Planning Board.

A minority report was read by the Planning Board.

***Amendment No. 1**

Moved the following three amendments to be made in Article 38 of the Warrant for the Annual Town Meeting of 1978:

1. Add a new paragraph "f." under Section "3. Uses Permitted" as follows:
 - f. An expansion of a legally existing residence within a Residence District; and the construction of ancillary buildings including garages, barns, sheds and the like; and the construction of swimming pools, tennis courts and the like; providing said construction of additions and out-buildings shall not exceed a 20% expansion in volume, floor area, and in land utilization than that which existed prior to the adoption of this by-law.
2. Eliminate the words "or residence" from Section 4., a.
3. Eliminate the words "or residence" from Section 4., a., 1.

Amendment SO VOTED

****Amendment No. 2**

Moved the following amendment be made in Article 38 of the Warrant for the Annual Town Meeting of 1978:

Add a new paragraph "c." under Section "4. Uses Permitted Upon Approval of the Special Permit Granting Authority" as follows:

- c. A use which can be demonstrated to the satisfaction of the Special Permit Granting Authority to be of an emergency nature and of an overriding public need and will not result in a deleterious effect upon the intent of this by-law.

Amendment SO VOTED.

Motion to Accept this Article as Amended was Voted 188 in the affirmative and 60 in the negative.

It was voted at 11:20 P.M., to adjourn this meeting to Wednesday, May 3, 1978, to convene at the High School at 7:30 P.M.

A TRUE RECORD, ATTEST:

John W. Murphy,
Town Clerk

**JOURNAL OF ANNUAL TOWN MEETING HELD ON WEDNESDAY, MAY 3,
1978**

The Adjourned Annual Town Meeting was called to order at Hanover High School at 8:30 P.M., with 288 Voters present.

The Moderator explained that Article 28, that was voted on Monday, required a two thirds vote rather than the majority vote that was taken and therefore is in effect a nullity.

A motion to Reconsider Article 28 was **VOTED UNANIMOUSLY.**

A motion to pass over Article did not carry.

Moved that the Town vote to raise and appropriate the sum of \$45,000.00 for the purchase of the Stetson House, from the Society for the Preservation of New England Antiquities, located on Hanover Street and identified as Lot 12 of Plan 55 of the Assessors' Maps of the Town of Hanover, said purchase to be under the direction of the Board of Selectmen.

VOTED: 214 in the affirmative and 43 in the negative.

ARTICLE 39

To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of \$1,000.00 to be expended under the direction of the Board of Selectmen, for the purpose of dedicating and marking land known as "The Morrill Allen Phillips Wild Life Sanctuary," donated to the Town by the Phillips Family, pursuant to Article 7 of the Annual Town Meeting of 1966, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town raise and appropriate the sum of \$1,000.00 for this purpose.

ARTICLE 40

To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of money for the purpose of obtaining an audit of all financial accounts and funds of the Town of Hanover as required by Chapter 44, Section 40 of the Massachusetts General Laws, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town appropriate from the E & D Account the sum of \$7,500.00 for this purpose.

ARTICLE 41

To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of \$3,200.00 for materials for outside renovations to the old North Hanover Fire Stations. Labor to be done by the South Shore Regional Vocational School, or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 42

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$7,980.00 for renovations to the Grange Hall presently being used by the Grange, Council for the Aging and the Golden Ages, or take any other action relative thereto.

VOTED: That the Town raise and appropriate the sum of \$7,980.00 for this purpose.

ARTICLE 43

To see if the Town will raise and appropriate or appropriate from available funds the sum of \$6,000.00 to purchase and equip a new Service Van for the Water Division and authorize the trade of one 1975 Ford Service Van said purchasing and equipping to be done under the direction of the Board of Public Works or take any other action relative thereto.

VOTED: That the Town appropriate the sum of \$6,000.00 from Surplus Water Revenue for this purpose.

ARTICLE 44

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$15,000.00 to be added to the amount appropriated under Article 46 of the May 1975 Town Meeting and Article 52 of the May 1976 Town Meeting for the purpose of employing consulting engineers, drilling test wells, and performing such other tests and functions necessary to determine and implement the steps to be taken to protect and develop the groundwater supplies of the Town said project to be carried out at the direction of the Board of Public Works which is hereby authorized to enter into all contracts and agreements in connection therewith and to make application for and accept any Federal or State funds which may be allocated or may become available to be applied for and allocated to the cost of the project and to expend the same for this purpose or take any other action relative thereto.

VOTED: That the Town appropriate the sum of \$15,000.00 from Surplus Water Revenue for this purpose.

ARTICLE 45

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$20,000.00 to be added to the amount appropriated under Article 53 of the May 1976 Town Meeting for the purpose of making an overall evaluation of the water supply system of the town, updating the 1964 and 1968 evaluations, including preliminary engineering, reviewing and recommending with cost estimates the necessary changes and improvements to be made to enable the Town to be assured of a sufficient water supply thru the year 1990. The project to be carried out at the direction of the Board of Public Works which is hereby authorized to enter into all contracts and agreements in connection therewith and to make application for and accept any Federal or State funds which may be allocated or may become available to be applied for and allocated to the cost of the project and to expend same for this purpose or take any other action relative thereto.

VOTED: That the Town appropriate the sum of \$10,000.00 from Surplus Water Revenue for this purpose.

ARTICLE 46

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$18,000.00 to clean the No. 1 and No. 3 gravel packed wells and the observation wells for the supply to the Treatment Plant or take any other action relative thereto.

VOTED: That the Town appropriate the sum of \$18,000.00 from Water Revenue for this purpose.

ARTICLE 47

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$26,000.00 to perform maintenance and equipment replacement at the No. 1 and No. 2 Hanover Street wells including cleaning the wells, replacing well pumps and controls and appurtenances or take any other action relative thereto.

VOTED: That the Town appropriate the sum of \$13,000.00 from Water Revenue for this purpose.

ARTICLE 48

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$22,000.00 to purchase and install a third high lift pump in the Water Treatment Plant or take any other action relative thereto.

VOTED: That the Town appropriate the sum of \$22,000.00 from the Construct and Equipment Water Treatment Plant account for this purpose.

A motion to reconsider the School Department Section of Article 6 was defeated 93 in the affirmative and 158 in the negative.

ARTICLE 49

To see if the Town will vote to transfer title of the Neptune Micro Floc Waterboy Treatment Plant to Arthur Hatch Associates of Syracuse, N. Y., the leasing agreement authorized under Article 24 of the 1973 Town Meeting having been concluded, or take any other action relative thereto.

VOTED: That the Town so do.

ARTICLE 50

To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of money to purchase and equip Two (2) Sedan 4 Door Type 1978 Police Cruisers and to authorize the Trade-in of one (1) present 1975 Dodge 4 Door Sedan Police Cruiser and One (1) 1974 Chevrolet 4 Door Sedan Police Cruiser, said purchasing and equipping to be under the direction of the Chief of Police and the Board of Selectmen or take any other action relative thereto.

VOTED: That the Town raise and appropriate the sum of \$10,851.28 for this purpose.

ARTICLE 51

To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of money to purchase and equip one (1) Sedan, 4 Door Type, 1978 Police Cruiser, said purchasing and equipping to be under the direction of the Chief of Police and the Board of Selectmen or take any other action relative thereto.

VOTED: That the Town raise and appropriate the sum of \$5,975.64 for this purpose.

ARTICLE 52

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$9,500.00 to purchase and equip a Brush Breaker, said purchasing and equipping to be done under the direction of the Fire Chief or take any other action relative thereto.

VOTED: That the Town raise and appropriate the sum of \$9,500.00 for this purpose.

ARTICLE 53

To see if the Town will vote to authorize the Emergency Communication Center Committee to sell at public or private sale one Sound Scriber Recorder, or take any other action relative thereto.

VOTED: That the Town so do.

ARTICLE 54

To see if the Town will vote to adopt the provisions of Section 71E of Chapter 71 of the General Laws as amended by Chapter 639 of the Acts of 1977 which provides for the expenditure by School Committees of receipts from certain programs by authorizing establishment of revolving funds for Adult Education, Continuing Education and Summer School Programs, or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 55

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$52,000.00 (Fifty two thousand dollars) for the use of the Conservation Commission, or take any other action relative thereto.

A motion that this Article be passed over was defeated.

Moved that the Town establish a Conservation Fund and to appropriate the sum of \$26,000.00 to this fund for use of the Conservation Commission.

VOTED: That the Town so do.

ARTICLE 56

To see if the Town will vote to appropriate, as one sum, for the use of the Trustees of the John Curtis Library, the sum of \$3,790.13 now in the E and D Account, representing the receipts from State Assistance to that Library during the year 1977, or take any other action relative thereto.

VOTED: That the Town so do.

ARTICLE 57

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$16,500.00 for the purpose of repairing and repaving all parking areas adjacent to the Town Hall, Police Station, Library and Fire Station No. 4, or take any other action relative thereto.

VOTED: That the Town raise and appropriate the sum of \$16,500.00 for this purpose.

ARTICLE 58

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$7,000.00 to completely reconstruct the intersection of Main Street, Silver Street and Route 139 as recommended by the intersection safety program. All work to be done under the direction of the Hanover Department of Public Works according to design specifications, or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 59

To see if the Town will vote to raise and appropriate from available funds the sum of \$8,000.00 for two-way radio equipment and accessories, including a new base station to be installed at the DPW office at 40 Pond Street and to provide such additional equipment and installation as necessary to coordinate the change over of radio communications on the Town government network to a new frequency, or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 60

To see if the Town will vote to appropriate the unexpended sum of \$6,758.44 voted in the May 3, 1976 Town Meeting under Article 25 for the repair of the spillway at Forge Pond be expended to obtain plans and specifications for the repair of the King Street Bridge at Forge Pond, or take any other action relative thereto.

VOTED: That the Town so do.

ARTICLE 61

To see if the Town will vote to raise and appropriate a sum of money not to exceed \$, which appears on the Cherry Sheet under the provisions of Chapter 497, Acts of 1971 for the maintenance and resurfacing of all or portions of Washington Street, Broadway, Center Street, Main Street and/or Circuit Street, or take any other action relative thereto.

Moved that the Town vote to raise and appropriate a sum of money which will appear on the Cherry Sheet under the provisions of Chapter 497, Acts of 1971 for the maintenance and resurfacing of all or portions of Washington Street, Broadway, Center Street, Main Street and/or Circuit Street.

VOTED: That the Town so do.

ARTICLE 62

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$61,776.00 for the reconstruction of Webster Street from approximately station 57 + 00 easterly to station 83 + 00 to include complete drainage, reclamation of existing surface for base material and/or excavation and replacement of existing materials and application of 2½ " basecoat. Funds available to include \$19,493.00 to become available under Chapter 356, Acts of 1977 or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town raise and appropriate the sum of \$61,776.00 for this purpose.

ARTICLE 63

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$35,580.00 to resurface Cross and Myrtle Streets from the Hanson Town Line to Circuit Street or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 64

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$36,698.00 to completely resurface Water Street from Broadway to

Elm Street or take any other action relative thereto.

VOTED: That this Article be passed over.

ARTICLE 65

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$8,800.00 to apply the final coat of Type I bituminous concrete and repair the shoulders on Center Street and Richard Drive to Broadway or take any other action relative thereto.

VOTED: That the Town raise and appropriate the sum of \$8,800.00 for this purpose.

ARTICLE 66

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$15,000.00 to purchase and equip one 2-ton Dump Truck and authorize the trade of one 1970 Dodge Sander. Said purchasing and equipping to be done under the direction of the Board of Public Works, or take any other action relative thereto.

VOTED: That the Town raise and appropriate the sum of \$15,000.00 for this purpose.

ARTICLE 67

To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$5,000.00 to purchase and equip one new hydraulic sandspreader body to be installed in new dump truck; said purchasing and equipping to be done under the direction of the Board of Public Works or take any other action relative thereto.

VOTED: That the Town raise and appropriate the sum of \$5,000.00 for this purpose.

ARTICLE 68

To see if the Town will vote to amend the By-Laws of the Town of Hanover by adopting the following By-Law, or take any other action relative thereto.

Hawkers, Peddlers, Salesmen and Transient Vendors

Section 1. No person hawking, peddling, carrying or exposing any article for sale shall cry his wares to the disturbance of the peace and comfort of the inhabitants of the Town of Hanover; neither shall the said persons nor a transient vendor carry, convey, expose or display such articles in any manner that will tend to injure or disturb the public health, safety or comfort.

Section 2. No person shall hawk, peddle or barter any goods, or merchandise within the limits of the Town of Hanover, except as authorized by law, without first obtaining a license to do so from the Board of Selectmen upon payment of a fee of five dollars (\$5.00) provided, however, that this article shall not apply to any resident of the town who sells fruits and vegetables raised or produced by himself or his family, or fish which is obtained by his own labor or the labor of his family.

Section 3. Door to door solicitors shall be required to have in their possession and upon request to show official personal identification and shall not solicit without first registering with the Hanover Police Department.

Section 4. Transient vendors shall not exhibit or sell any goods in the Town of Hanover until licensed by the Board of Selectmen or their designee, the fee shall be five dollars (\$5.00); however, the Board of Selectmen may require, if deemed appropriate, a refundable deposit of up to two hundred dollars (\$200.00) to ensure the orderly, clean and responsible conduct of the transient vendor.

Section 5. If due notice is given of a violation of this section and that such violation continues thereafter on the date of such notice, such a continuation shall constitute a separate offense. For each day thereafter that such a violation continues each day shall constitute a separate offense.

VOTED: That the Town so do.

ARTICLE 69

To see if the Town will vote to amend the By-Laws of the Town of Hanover by adding the following article:

No person owning or operating a gasoline filling station shall allow the pumping of gasoline for retail sale without an attendant employed by the station present to hold the nozzle while gasoline is being pumped into the tank of the vehicle.

or take any other action relative thereto.

Moved that the Town vote to amend the By-Laws of the Town of Hanover by adding the following article:

No person owning or operating a gasoline filling station shall allow the pumping of gasoline for retail sale without an attendant employed by the station present to hold the nozzle while gasoline is being pumped into the tank of the vehicle.

Any gasoline service station existing at the time of acceptance of this by-law which is classified as a total self-service gasoline station in which gasoline is not pumped by an attendant or employee but by the consumer, is exempt from the provisions of this by-law, unless such station ceases to be a total self-service gasoline station for any period of time.

VOTED: That the Town so do.

ARTICLE 70

To see if the Town will vote to amend the Hanover Town By-Laws by adding the following article:

Article C. Conservation Commission

Section 1. There shall be a Conservation Commission, established under the Conservation Act. G.L. Chapter 40, Section 8-C, composed of seven members appointed by the Board of Selectmen, each for a term of three years, so that the term of office of at least two members expires each year. A Chairman and a Co-Chairman shall be elected by a majority or the commission for a term of one year.

Section 2. It shall be the duty of the Conservation Commission to:

- (1) Administer the Wetlands Protection Act, Chapter 131, Section 40 or as amended, and shall have all the powers and duties conferred upon municipal conservation commissions in Massachusetts by operation of any Federal or State statute or any administrative regulation having the effect of law.

- (2) Advise other officers and agencies, in use of land owned or controlled by the Town.
- (3) Administer the conservation fund, including the power to receive and apply private contributions to the same, and administer land purchased by or given to the Town for the purpose of conservation, as well as any land placed under its jurisdiction by Town meeting or by the Board of Selectmen, or take any other action relative thereto.

VOTED: That the Town so do.

ARTICLE 71

To see if the Town will vote to amend the Hanover Town By-Laws by striking Article XXXVII in its entirety and substituting therefore the following Article XXXVII: **Board of Appeals.**

Section 1. There shall be a Board of Appeals to consist of three regular members and three associate members, to be appointed by the Board of Selectmen for terms of three years. The three regular members and three associate members shall have overlapping terms, so that the term of one regular and one associate member shall expire each year. A Chairman shall be elected by a majority of the board for a term of one year.

Section 2. In case of a vacancy or the absence, inability to act, or vested interest on the part of a regular member of the Board of Appeals, his place may be taken by an associate member designated by the Chairman, or acting Chairman.

Section 3. Said Board of Appeals shall be the board of appeals, establishment of which is required under the provision of the appropriate General Laws, Chapter 40A or as amended, and shall have all powers and duties and shall be governed by the procedure prescribed by the General Laws applicable to boards of appeals, and applications for special permits or the Zoning By-Laws and shall have jurisdiction of all appeals under the subdivision control law.

Section 4. The Board of Appeals may adopt rules not inconsistent with the provisions of the appropriate General Laws, Chapter 40A or as amended, or the provisions of the Building or Zoning By-Laws, for conducting its business and otherwise carrying out the purposes of said By-Laws, the subdivision control law, and all statutes relating thereto.

Section 5. The Board of Appeals shall be responsible for the hearing of all appeals as defined in the Sign By-Law of the Town of Hanover, or take any other action relative thereto.

VOTED: That the Town so do.

ARTICLE 72

To see if the Town will vote to amend Section 2 of Article I General Provisions of the Town By-Laws by striking the words, "twenty dollars" and inserting therefore the following: "two hundred (\$200.00) dollars."

VOTED: That the Town so do.

ARTICLE 73

To see if the Town will vote to amend the Zoning By-Laws by revising the Hanover Massachusetts Zoning Map as follows:

The land situated on the Southerly side of Hanover Street beginning at Circuit

Street, shown on the Town of Hanover Assessors' Maps Plan No. 43, as Lots No. 41 through 49, a distance of 350' from the center of the street, which land is now zoned for Residence, be hereafter zoned Business, or take any other action relative thereto. An unfavorable report was read.

VOTED UNANIMOUSLY: That this Article be passed over.

Motion to dissolve Town Meeting at 11:05 P.M.

SO VOTED:

A True Record. Attest:

John W. Murphy,
Town Clerk

Journal for Annual Town Meeting Election

Held Saturday, May 6, 1978

At 8:00 A.M., on Saturday, May 6, 1978, the Adjourned Annual Town Meeting convened at the Hanover High School for the Election of Officers. The Town Clerk read Article 74 from the Warrant as follows:

ARTICLE 74

To bring in their votes for each of the following for a term of three years: One Selectmen, one Assessor, two members of the School Committee, one member of the Board of Health, one Trustee of Public Library, one member of the Board of Public Works. The following for a term of five years: One member of the Planning Board, one member of the Housing Authority. The following for a two year unexpired term: One member of the School Committee, one member of the Planning Board. The following for a one year unexpired term: one member of the Planning Board, one Trustee of the Public Library. The following for a term of one year: Moderator. Question No. 1 Non-Binding.

The following Election Officers were in attendance, having been previously sworn in: **Precinct 1:** Warden, R. Irving Lovell; Deputy Warden, John Thomson; Clerk, John Condon; Inspectors, Edith Bates, Thelma Nielsen; Deputy Inspectors, Janice Jaynes, Lois O'Donnell. **Precinct 2:** Warden, Patricia Norcott; Clerk, Joseph E. Hannigan; Deputy Clerk, George Parker; Inspectors, Sally Murphy, Barbara Beal, Barbara Smith; Deputy Inspector, Marie Forry. **Precinct 3:** Deputy Warden, David Studley; Clerk, Michael Ahern; Deputy Clerk, Charles Conlon; Inspectors, Josephine Kendrick, Shirley Blanchard; Deputy Inspector, Lily Bostic.

The ballot boxes were opened, inspected, found empty and the indicator showing zero before being locked. The keys were handed to the Police Officer in charge, who later turned them over to his relief, who retained them until the close of the polls.

The polls were declared open and remained open until 8 P.M.

The following tellers, being sworn in, reported to count the ballots at 8 P.M. **Precinct 1:** Joyce Tucker, Caroline Hill, Margaret Rooney, Jean Ahern, Marilyn Pratt and Priscilla Maxwell. **Precinct 2:** Joan Hannigan, John Lingley, Stuart Oldham, Florence Oldham, Charles Hopkins, and Sophy Hansen. **Precinct 3:** Harry Winslow, Irene O'Toole, Marie McCluskey, William Kelly, Estelle Mosher and Helen Woodward.

The results of the balloting was as follows:

Precinct 1	509	Precinct 1	8
Precinct 2	537	Precinct 2	26
Precinct 3	<u>442</u>	Precinct 3	<u>4</u>
Total Ballots Cast	1,488	Total Absentee Ballots included ..	38

	Prec. 1	Prec. 2	Prec. 3	Total
Selectman (for three years)				
Frederick L. Briggs	372	357	326	1,055
Scattering	6	3	5	14
Blanks	131	177	111	419
Assessor (for three years)				
Frederick Bigler	266	283	218	767
John A. Mercauto	215	213	194	622
Blanks	28	41	30	99
School Committee Elect Two (for three years)				
C. Michael Doran	203	243	155	601
Timothy Hickey	188	174	192	554
Michael R. Pizziferri	154	137	160	451
Harlan I. Stone	276	302	211	789
Blanks	197	218	166	581
School Committee (for two years unexpired)				
Michael A. O'Malley	384	409	343	1,136
Blanks	125	128	99	352
Board of Health (for three years)				
Lawrence E. Slaney	418	427	381	1,226
Blanks	91	110	61	262
Trustee for Public Library (for three years)				
Marjorie M. Deluse	373	369	346	1,088
Blanks	136	168	96	400
Trustee for Public Library (for one year unexpired)				
Nancy Guadano	229	194	174	597
G. Elliott Robinson	226	286	214	726
Blanks	54	57	54	165
Planning Board (for five years)				
Roger A. Leslie, Sr.	403	407	353	1,163
Blanks	106	130	89	325
Planning Board (for two years unexpired)				
Donna Brooks O'Neill	367	357	331	1,055
Blanks	142	180	111	433

Planning Board (for one year unexpired)

James H. Norton, Jr.	356	360	319	1,035
Blanks	153	177	123	453

Housing Authority (for five years)

Susan W. Hillman	383	384	338	1,105
Blanks	126	153	104	383

Board of Public Works (for three years)

Louis C. Crescenzi	270	278	219	767
Albert M. Farr, Jr.	208	216	187	611
Scattering	2			2
Blanks	29	43	36	108

Moderator (for one year)

George H. Lewald	378	401	345	1,124
Blanks	131	136	97	364

Question No. 1 This question is non-binding:

"Should the Hanover Housing Authority take all necessary steps to obtain funding under any State, Federal or other available public or private program for construction of Housing for the Elderly for the Town of Hanover?"

SUMMARY: This question is non-binding and asks for a sense of direction from the citizens of Hanover for the Housing Authority to pursue any State, Federal or other available funding, including private funds to construct Housing for the Elderly.

A "YES" vote would indicate that you wish to have the Housing Authority pursue funding for Housing for the Elderly in the above manner.

A "NO" vote would indicate that you do not wish the Housing Authority to pursue funding for Housing for the Elderly in the above manner.

Yes	386	430	359	1,175
No	87	80	54	221
Blanks	36	27	29	92

The Town Clerk announced the results of the election and the ballots were sealed as required.

VOTED: That the meeting adjourn at 11:30 P.M.

A TRUE RECORD. ATTEST:

John W. Murphy,
Town Clerk

Warrant for State Primary

Held on Tuesday, September 19, 1978

PLYMOUTH, SS.

To either of the constables of the Town of Hanover

Greeting:

In the name of the Commonwealth you are hereby required to notify and warn the inhabitants of said town who are qualified to vote in the Primaries to meet in Precincts 1, 2, 3 at Hanover High School, Cedar Street, Tuesday, the Nineteenth Day of September, 1978, at 10:00 o'clock A.M. to 8:00 P.M. for the following purposes:

To bring in their votes to the Primary Officers for the Nomination of Candidates of Political Parties for the following offices:

SENATOR IN CONGRESS	for this Commonwealth
GOVERNOR	for this Commonwealth
LT. GOVERNOR	for this Commonwealth
ATTORNEY GENERAL	for this Commonwealth
SECRETARY	for this Commonwealth
TREASURER	for this Commonwealth
AUDITOR	for this Commonwealth
REPRSNTV. IN CONGRESS	Twelfth Congressional District
COUNCILLOR	Fourth Councillor District
SENATOR IN GENERAL COURT	First Plymouth Senatorial District
REP. IN GENERAL COURT	Fifth Plymouth Representative Dist.
DISTRICT ATTORNEY	Plymouth District
REG. of PROBATE and INSOL.	Plymouth County
COUNTY COMMISSIONER	Plymouth County
COUNTY TREASURER	Plymouth County

The polls will be open from 10:00 A.M. to 8:00 P.M.

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said meeting.

Given under our hands this 1st day of September, A.D., 1978.

A True Copy. Attest;

Signed: John B. Lingley, Constable
Hanover, September 1, 1978

Signed: A. Donald Deluse
Janet W. O'Brien
Frederick L. Briggs

Selectmen of Hanover

Return of Warrant for State Primary

Held on Tuesday, September 19, 1978

I have this day, Thursday, August 31, 1978, posted Warrants for the State Primaries to be held Tuesday, September 19, 1978, at 10:00 A.M. to 8:00 P.M. at the Hanover High School, Cedar Street, Hanover, Mass. at the following locations in Town.

Center Fire House
West Hanover Fire House
South Hanover Fire House
North Hanover Fire House
Hanover Fire House
Drinkwater Fire House
Town Pump Gas Station
Hanover Town Hall
Hanover Bowling Alley
Doran's Ice Cream Stand
Scott's News Store
V.F.W. Hall
Angelo's Market

Stop & Shop Store
Myette's Store
American Legion Hall
Curtis Compact Store
West Hanover Post Office
Rome's Liquor Store
Joe's Country Store
Leslie's Variety Store
George's Garage
Manna's Barber Shop
Assinippi General Store
Hanover Laundromat
Hanover Post Office

Signed: John B. Lingley
Constable of Hanover

Journal for State Primary

Held Tuesday, September 19, 1978

The meeting for the State Primary was called to order, Tuesday, September 19, 1978, at 10:00 o'clock A.M. by John W. Murphy. The following election officers having been previously sworn, were present; **Precinct 1:** Warden, R. Irving Lovell; Deputy Warden, John Thomson; Clerk, John Condon; Deputy Clerk, Cynthia Matthews, Inspectors, Barbara Beal, Marjorie Thomson, Emma Laidlaw and Lily Bostic. **Precinct 2:** Warden, Patricia Norcott; Clerk, Joseph Hannigan; Deputy Clerk, Marie Forry; Inspectors, Barbara Smith, Edith Bates, Ann Wilson and Annie Michalowski; Deputy Inspectors, Janice Jaynes and Chester Zygala. **Precinct 3:** Warden, David F. Studley; Clerk, George Parker; Deputy Clerk, Charles Condon; Inspectors, Thelma Nielsen, Josephine Kendrigan, Sally Murphy and Shirley Blanchard; Deputy Inspector, Vivian Wheeler.

The ballot box was inspected and found empty. After being locked the keys were turned over to the Police Officer in charge. The polls were declared open and remained open until 8:00 P.M., when it was voted they be closed.

The following tellers were sworn to the faithful performance of their duties: **Precinct 1:** Beth O'Donnell, Maureen O'Donnell, Phyllis Garland, Wallace Lindquist, Michael Ahern, Paul Lindquist, Roger Leslie and Harry Monks. **Precinct 2:** Priscilla Maxwell, Joan Hannigan, Ann Marie Forry, Donna O'Neill and Leslie Molyneaux. **Precinct 3:** Pasquelina Monks, Marilyn Pratt, Joyce Tucker, Estelle Mosher, Teresa Milan, Anita Ekroth and Margaret Rooney.

The results of the balloting was as follows:

	Prec. 1	Prec. 2	Prec. 3	Total
Total Democratic Votes:	465	418	457	1,340
Total Republican Votes:	237	310	213	760
Total American Votes:	0	0	0	0
Total Number of Votes Cast	702	728	670	2,100
Total Absentee Ballots included	14	22	9	45

DEMOCRATIC PARTY VOTE

SENATOR IN CONGRESS

Kathleen Sullivan Alioto	80	85	87	252
Paul Guzzi	138	110	146	394
Elaine Noble	22	23	33	78
Howard Phillips	51	42	38	131
Paul E. Tsongas	149	136	138	423
Blanks	25	22	15	62
Total	465	418	457	1,340

GOVERNOR

Michael S. Dukakis	170	143	159	472
Barbara Ackermann	25	32	35	92
Edward J. King	262	233	255	750
Blanks	8	10	8	26
Total	465	418	457	1,340

LIEUTENANT GOVERNOR

Thomas P. O'Neill, III	340	325	357	1,022
Blanks	125	93	100	318
Total	465	418	457	1,340

ATTORNEY GENERAL

Francis X. Bellotti	346	325	362	1,033
Blanks	119	93	95	307
Total	465	418	457	1,340

SECRETARY

Michael Joseph Connolly	111	58	83	252
David E. Crosby	92	98	131	321
John Fulham	18	15	13	46
William James Galvin, Jr.	24	26	25	75
James W. Hennigan, Jr.	50	55	53	158
Lois G. Pines	81	102	91	274
Anthony J. Vigliotti	23	9	9	41
Blanks	66	55	52	173
Total	465	418	457	1,340

TREASURER

Robert Q. Crane	175	165	183	523
Lawrence E. Blacke	5	4	11	20
Paul R. Cacchiotti	7	7	7	21
Lawrence S. DiCara	188	144	155	487
Thomas D. Lopes	7	8	15	30
Dayce Philip Moore	35	41	54	130
Blanks	48	49	32	129
Total	465	418	457	1,340

AUDITOR

Thaddeus Buczko	241	181	240	662
Peter G. Meade	171	189	173	533
Blanks	53	48	44	145
Total	465	418	457	1,340

REPRESENTATIVE IN CONGRESS

Gerry E. Studds	387	358	392	1,137
Blanks	78	60	65	203
Total	465	418	457	1,340

COUNCILLOR

Patrick J. McDonough	185	156	200	541
William B. Golden	227	210	213	650
Blanks	53	52	44	149
Total	465	418	457	1,340

SENATOR IN GENERAL COURT

Anna P. Buckley	324	295	335	954
Blanks	141	123	122	386
Total	465	418	457	1,340

REPRESENTATIVE IN GENERAL COURT

William J. Flynn, Jr.	383	335	349	1,067
Edward P. Damon	71	72	96	239
Blanks	11	11	12	34
Total	465	418	457	1,340

DISTRICT ATTORNEY

Thomas E. Finnerty	334	305	352	991
Blanks	131	113	105	349
Total	465	418	457	1,340

REGISTER OF PROBATE AND INSOLVENCY

John J. Daley	315	285	333	933
Blanks	150	133	124	407
Total	465	418	457	1,340

COUNTY COMMISSIONER

Gerard F. Burke	324	289	335	948
Blanks	141	129	122	392
Total	465	418	457	1,340

COUNTY TREASURER

John F. McLellan	263	243	267	773
Frederick W. Burt, III	118	94	122	334
Blanks	84	81	68	233
Total	465	418	457	1,340

REPUBLICAN PARTY VOTE

	Prec. 1	Prec. 2	Prec. 3	Total
SENATOR IN CONGRESS				
Edward W. Brooke	109	135	91	335
Avi Nelson	127	173	120	420
Blanks	1	2	2	5
Total	237	310	213	760

GOVERNOR

Francis W. Hatch, Jr.	107	137	91	335
Edward F. King	117	151	109	377
Blanks	13	22	13	48
Total	237	310	213	760

LIEUTENANT GOVERNOR

William I. Cowin	87	120	67	274
Peter L. McDowell	114	133	110	357
Blanks	36	57	36	129
Total	237	310	213	760

ATTORNEY GENERAL

William F. Weld	167	231	149	547
Blanks	70	79	64	213
Total	237	310	213	760

SECRETARY

John W. Sears	176	237	156	569
Blanks	61	73	57	191
Total	237	310	213	760

TREASURER

Lewis S. W. Crampton	165	226	149	540
Blanks	72	84	64	220
Total	237	310	213	760

AUDITOR

William A. Casey	159	224	150	533
Blanks	78	86	63	227
Total	237	310	213	760

REPRESENTATIVE IN CONGRESS

Scattering			1	1
Blanks	237	310	212	759
Total	237	310	213	760

COUNCILLOR

Blanks	237	310	213	760
Total	237	310	213	760

SENATOR IN GENERAL COURT

Blanks	237	310	213	760
Total	237	310	213	760

REPRESENTATIVE IN GENERAL COURT

Scattering		1		1
Blanks	237	309	213	759
Total	237	310	213	760

DISTRICT ATTORNEY

Blanks	237	310	213	760
Total	237	310	213	760

REGISTER OF PROBATE AND INSOLVENCY

Blanks	237	310	213	760
Total	237	310	213	760

COUNTY COMMISSIONER

Matthew C. Striggles	132	183	125	440
Blanks	105	127	88	320
Total	237	310	213	760

COUNTY TREASURER

Blanks	237	310	213	760
Total	237	310	213	760

AMERICAN PARTY VOTE

No	Candidates	No	Voters
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A True Copy. Attest:

John W. Murphy,
Town Clerk

Warrant for State Election

Held on Tuesday, November 7, 1978

PLYMOUTH, SS.

To either of the Constables of the Town of Hanover

Greeting:

In the name of the Commonwealth you are hereby required to notify and warn the inhabitants of said town who are qualified to vote in the Elections to meet in Precincts 1, 2, 3 at Hanover High School, Cedar Street, Tuesday, the Seventh Day of November 1978, at 6 o'clock A.M. for the following purpose:

To cast their votes in the State Election for the Election of Candidates for the following offices:

SENATOR IN CONGRESS	for this Commonwealth
GOVERNOR & LIEUTENANT	
GOVERNOR	for this Commonwealth
ATTORNEY GENERAL	for this Commonwealth
SECRETARY	for this Commonwealth
TREASURER	for this Commonwealth
AUDITOR	for this Commonwealth
REP. IN CONGRESS	for Twelfth Congressional District
COUNCILLOR	for Fourth Councillor District
SENATOR IN GENERAL COURT	First Plymouth Senatorial District
REP. IN GENERAL COURT	Fifth Plymouth Representative Dist.
DISTRICT ATTORNEY	for Plymouth District
REGISTER OF PROBATE &	
INSOLVENCY	for Plymouth County
COUNTY COMMISSIONER	for Plymouth County
COUNTY TREASURER	for Plymouth County

And to vote on the following questions:

QUESTION NO. 1

PROPOSED AMENDMENT TO THE CONSTITUTION

Do you approve of the adoption of an amendment to the Constitution summarized below, which was approved by the General Court in joint sessions of the House of Representatives and Senate on May 28, 1975, by a vote of 220—53, and on September 7, 1977, by a vote of 243—20?

SUMMARY

The proposed constitutional amendment would permit the legislature to establish as many as four different classes of real property for tax purposes. Property in any one class would be required to be assessed, rated and taxed proportionately but property in different classes could be assessed, rated and taxed differently. The legislature could grant reasonable exemptions. The constitution presently requires all property (other than wild lands, forest lands, and certain agricultural and horticultural lands) to be assessed and rated equally at full value for tax purposes.

Yes

No

QUESTION NO. 2
PROPOSED AMENDMENT TO THE CONSTITUTION

Do you approve of the adoption of an amendment to the Constitution summarized below, which was approved by the General Court in joint sessions of the House of Representatives and Senate on May 28, 1975, by a vote of 267—3, and on August 10, 1977, by a vote of 250—1?

SUMMARY

The proposed constitutional amendment would allow a governor who has not served in the preceding year as governor to submit a proposed budget to the legislature within eight weeks of the beginning of the legislative session. A governor who had served in the preceding year would still be required to submit a proposed budget within three weeks of the beginning of a legislative session.

Yes No

QUESTION NO. 3
PROPOSED AMENDMENT TO THE CONSTITUTION

Do you approve of the adoption of an amendment to the Constitution summarized below, which was approved by the General Court in joint sessions of the House of Representatives and Senate on June 26, 1976, by a vote of 244—6, and on August 10, 1977, by a vote of 253—1?

SUMMARY

The proposed constitutional amendment would require the Secretary of the Commonwealth to send information about questions that will appear on the state election ballot to each person eligible to vote in the Commonwealth, or to every residence in the Commonwealth where one or more eligible voters live. Presently, the Constitution requires the Secretary to send this information to each registered voter in the Commonwealth.

Yes No

QUESTION NO. 4
PROPOSED AMENDMENT TO THE CONSTITUTION

Do you approve of the adoption of amendment to the Constitution summarized below, which was approved by the General Court in joint sessions of the House of Representatives and Senate on May 26, 1976, by a vote of 266—0, and on August 10, 1977, by a vote of 258—0?

SUMMARY

The proposed constitutional amendment would require that in the taking of the state census, residence be determined in accordance with the standards used by the United States when taking the federal census. Under the federal standards, residence is based upon where a person spends most of his or her time whereas under present state standards residence is based upon legal domicile. The standards would be subject to any exceptions which the legislature might enact.

Yes No

QUESTION NO. 5
PROPOSED AMENDMENT TO THE CONSTITUTION

Do you approve of the adoption of an amendment to the Constitution summarized below, which was approved by the General Court in joint sessions of the House of Representatives and Senate on May 26, 1976, by a vote of 260—1, and on August 10, 1977, by a vote of 255—0?

SUMMARY

The proposed constitutional amendment would allow a local charter commission 18 months after its election to prepare a charter or charter revision for submission to the voters of a city or town. Presently, the constitution provides that the charter or charter revision be prepared within 10 months of the election of the charter commission.

Yes No

QUESTION NO. 6
PROPOSED AMENDMENT TO THE CONSTITUTION

Do you approve of the adoption of an amendment to the Constitution summarized below, which was approved by the General Court in joint sessions of the House of Representatives and Senate on June 11, 1975, by a vote of 175—73, and on September 7, 1977, by a vote of 173—90?

SUMMARY

The proposed constitutional amendment would provide that a student could neither be assigned to nor denied admittance to a public school on the basis of race, color, national origin or creed.

Yes No

QUESTION NO. 7
PROPOSED AMENDMENT TO THE CONSTITUTION

Do you approve of the adoption of an amendment to the Constitution summarized below, which was approved by the General Court in joint sessions of the House of Representatives and Senate on August 11, 1976, by a vote of 248—5, and on May 24, 1978, by a vote of 257—0?

SUMMARY

The proposed constitutional amendment would give the legislature the power to establish a different method of property taxation for land which is used for recreational purposes and for land preserved in its natural state. It would add these two categories to the existing constitutional provision which allows the legislature to tax wild and forest land differently. The amendment's stated purpose is to develop and conserve natural resources and the environmental benefits of recreational land.

Yes No

QUESTION NO. 8
THIS QUESTION IS NON-BINDING

"Shall the Senator from this District be instructed to vote to approve the passage of a bill requiring the reduction and limitation of local property taxes by substituting revenue from state taxes, and providing that all state and local taxes combined shall not take a larger percentage of the total personal income in Massachusetts than the average

percentage taken in the three year period immediately preceding approval?"

The polls will be open from 6:00 A.M. to 8:00 P.M.

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said meeting.

Given under our hands this 23rd day of October, A.D., 1978.

A True Copy. Attest:

Signed: John B. Lingley, Constable
Hanover, October 24, 1978

Signed: A. Donald Deluse
Janet W. O'Brien
Frederick L. Briggs
Selectmen of Hanover

Return of Warrant for State Election

Held Tuesday, November 7, 1978

I have this Tuesday, October 24, 1978, posted warrants for the State Election to be held Tuesday, November 7, 1978, at 6:00 A.M. to 8:00 P.M. for the Election of Officers, this to be held at the Hanover High School, Cedar Street, Hanover, Mass. Warrants posted in the following locations:

Center Fire House	Angelo's Market
West Hanover Fire House	Stop & Shop Market
South Hanover Fire House	Myette's Store
North Hanover Fire House	American Legion Hall
Hanover Fire House	Curtis Compact Store
Drinkwater Fire House	West Hanover Post Office
Town Pump Gas Station	Rome's Liquor Store
Hanover Town Hall	Joe's Country Store
Hanover Bowling Alley	Leslie's Variety Store
Doran's Ice Cream Stand	George's Garage
Scott's News Store	Assinippi General Store
V.F.W. Hall	Hanover Laundromat
	Hanover Post Office

(Signed) John B. Lingley,
*Constable of the
Town of Hanover*

Journal for State Election

Held Tuesday, November 7, 1978

The meeting for the State Election was called to order, Tuesday, November 7, 1978, at 6:00 o'clock A.M. by John W. Murphy. The following election officers having been previously sworn, were present: Precinct 1—Warden, R. Irving Lovell; Deputy Warden, John Thomson; Clerk, John Condon, Deputy Clerk, Cynthia Matthews; In-

spectors, Emma Laidlaw, Marjorie Thomson; Deputy Inspectors, Barbara Beal, Janice Jaynes and Lily Bostic. **Precinct 2**—Deputy Warden, Patricia Norcott; Clerk, Joseph E. Hannigan; Deputy Clerk, Marie Forry; Inspectors, Mary Luscinski, Barbara Smith, Ruth Thompson; Deputy Inspectors, Sally Murphy and Edith Bates. **Precinct 3**—Deputy Warden, Thelma Neilsen; Clerk, George Parker; Deputy Clerk, Ann Wilson; Inspectors, Vivian Wheeler, Josephine Kendrigan, William Michalowski; Deputy Inspectors, Shirley Blanchard and Charles Conlon.

The ballot boxes were inspected and found empty. After being locked the keys were turned over to the Police Officer in charge. The polls were declared open and remained open until 8 P.M., when it was voted they be closed.

The following tellers were sworn to the faithful performance of their duties: **Precinct 1**—Marilyn Pratt, Joyce Tucker, Roger Leslie, Caroline Lindquist, Judith McCormack, Leslie Molyneaux, Paul Doble, Eloise Lyons, Jacqueline McCann, Joseph Zemotel, Margaret Rooney, Irene Gangi, Beth O'Donnell, Deborah Knowles and Donna O'Neill; **Precinct 2**—John Lingley, Phyllis Garland, Marjorie Bryant, Douglas Robinson, Donald Rogers, Maryann Sullivan, Priscilla Anderson, Joan Hannigan, Joan Scozzari, Maureen Lyons, Louis LoBue, Charles Hopkins, Estelle Mosher, Patricia Allen, Harry Hansen and William Kelly; **Precinct 3**—Teresa Milan, Harry Winslow, Irene O'Toole, Donald Buckley, Earle Anderson, Marie Anderson, Carol Stanley, Ruth Bubier, Irma Charbonneau, Robert Teetsell, Maureen O'Donnell, Stephen Richardson, Denise Skahan, Loretta Beaudoin, Priscilla Maxwell, Anita Ekroth and Lynne Richardson.

Each ballot box jammed several times due to the size of the ballots.

The results of the balloting was as follows:

	Prec. 1	Prec. 2	Prec. 3	Total
Ballots Cast	1,374	1,405	1,308	4,087
Absentee Ballots Cast	28	29	24	81
Federal Personnel Ballot Cast	1			1
Total	1,403	1,434	1,332	4,169

SENATOR IN CONGRESS

Edward W. Brooke R	681	749	649	2,079
Paul E. Tsongas D	683	655	659	1,997
Blanks	39	30	24	93
Total	1,403	1,434	1,332	4,169

GOVERNOR—LT. GOVERNOR

Hatch and Cowin R	646	699	555	1,900
King and O'Neill D	705	672	720	2,097
Blanks	52	63	57	172
Total	1,403	1,434	1,332	4,169

ATTORNEY GENERAL

Francis X. Bellotti D	1,051	1,001	1,039	3,091
William F. Weld R	332	402	264	998
Blanks	20	31	29	80
Total	1,403	1,434	1,332	4,169

SECRETARY

Michael Joseph Connolly D	685	619	707	2,011
John W. Sears R	657	737	551	1,945
Blanks	61	78	74	213
Total	1,403	1,434	1,332	4,169

TREASURER

Robert Q. Crane D	728	670	752	2,150
Lewis S. W. Crampton R	613	692	521	1,826
Blanks	62	72	59	193
Total	1,403	1,434	1,332	4,169

AUDITOR

Thaddeus Buczko D	805	700	793	2,298
Timothy F. O'Brien R	528	629	459	1,616
Blanks	70	105	80	255
Total	1,403	1,434	1,332	4,169

REPRESENTATIVE IN CONGRESS Twelfth District

Gerry E. Studds D	1,166	1,153	1,140	3,459
Blanks	237	281	192	710
Total	1,403	1,434	1,332	4,169

COUNCILLOR Fourth District

Patrick J. McDonough D	898	899	930	2,727
Blanks	505	535	402	1,442
Total	1,403	1,434	1,332	4,169

SENATOR IN GENERAL COURT First Plymouth District

Anna P. Buckley D	995	985	992	2,972
Blanks	408	449	340	1,197
Total	1,403	1,434	1,332	4,169

REPRESENTATIVE IN GENERAL COURT Fifth Plymouth District

William J. Flynn, Jr. D	1,055	1,053	1,046	3,154
Cyrus Comninos I	257	284	192	733
Blanks	91	97	94	282
Total	1,403	1,434	1,332	4,169

DISTRICT ATTORNEY Plymouth District

William C. O'Malley D	958	934	960	2,852
Blanks	445	500	372	1,317
Total	1,403	1,434	1,332	4,169

REGISTER OF PROBATE AND INSOLVENCY Plymouth County

John J. Daley D	947	932	958	2,837
Blanks	456	502	374	1,332
Total	1,403	1,434	1,332	4,169

COUNTY COMMISSIONER Plymouth County

Gerard F. Burke D	816	701	794	2,311
Matthew C. Striggles R	417	535	371	1,323
Blanks	170	198	167	535
Total	1,403	1,434	1,332	4,169

COUNTY TREASURER Plymouth County

John F. McLellan D	968	930	964	2,862
Blanks	435	504	368	1,307
Total	1,403	1,434	1,332	4,169

QUESTION NO. 1

Yes	684	644	635	1,963
No	698	766	669	2,133
Blanks	21	24	28	73
Total	1,403	1,434	1,332	4,169

QUESTION NO. 2

Yes	907	883	859	2,649
No	385	428	372	1,185
Blanks	111	123	101	335
Total	1,403	1,434	1,332	4,169

QUESTION NO. 3

Yes	930	893	871	2,694
No	389	434	362	1,185
Blanks	84	107	99	290
Total	1,403	1,434	1,332	4,169

QUESTION NO. 4

Yes	831	817	806	2,454
No	459	465	400	1,324
Blanks	113	152	126	391
Total	1,403	1,434	1,332	4,169

QUESTION NO. 5

Yes	535	498	545	1,578
No	691	725	628	2,044
Blanks	177	211	159	547
Total	1,403	1,434	1,332	4,169

QUESTION NO. 6

Yes	965	934	975	2,874
No	363	401	270	1,034
Blanks	75	99	87	261
Total	1,403	1,434	1,332	4,169

QUESTION NO. 7

Yes	786	843	736	2,365
No	518	500	501	1,519
Blanks	99	91	95	285
Total	1,403	1,434	1,332	4,169

QUESTION NO. 8

Yes	989	992	946	2,927
No	214	219	180	613
Blanks	200	223	206	629
Total	1,403	1,434	1,332	4,169

The Town Clerk announced the results of the election and the ballots were sealed as required.

A True Record. Attest:

John W. Murphy,
Town Clerk

Warrant for Special Town Meeting

Held Monday, November 13, 1978

PLYMOUTH, SS.

GREETING:

To either of the Constables of the Town of Hanover in the County of Plymouth and the Commonwealth of Massachusetts.

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Hanover qualified to vote in Elections to meet in the Hanover High School, Cedar Street, Hanover, on Monday, November 13, 1978, at 7:30 o'clock P.M. to vote on the following articles:

(For copies of Articles, see Journal following):

And you are directed to serve this warrant in the manner prescribed by vote of the Town, fourteen days at least before the time of holding said meeting.

Hereof fail not and make due return of this warrant with your doings thereon to the Town Clerk at the time and place of meeting as aforesaid. Given under our hands this 30th day of October A.D., 1978.

A. Donald Deluse
Janet W. O'Brien
Frederick L. Briggs
Selectmen of Hanover

PLYMOUTH, SS. 1978, Pursuant to the foregoing Warrant, the inhabitants of the Town of Hanover, qualified to vote in Elections are hereby notified to meet at the time and place for the purposes therein notified.

A True Copy. Attest:

David G. Zwicker,
Constable of Hanover

Return of Warrant for Special Town Meeting

Held Monday, November 13, 1978

I have this day, Monday, October 30, 1978, posted the Warrants for a Special Town Meeting to be held on November 13, 1978, at the Hanover High School, at 7:30 P.M. on Cedar Street in the Town of Hanover at the following locations:

Hanover Town Hall	Leslie's Variety Store
Center Fire Station	Hanover Legion Post
Drinkwater Fire Station	Manna's Barber Shop
Hanover Fire Station	Assinippi General Store
South Hanover Fire Station	Angelo's Market
West Hanover Fire Station	Doran's Ice Cream Stand
North Hanover Fire Station	Hanover Post Office
Town Pump Gas Station	Sylvester Hardware Store
Hanover Laundromat	Scott's News Store
Curtis Compact Store	Farmer's Market
West Hanover Post Office	Stop & Shop Market
Rome's Liquor Store	Myette's Store
Joe's Country Store	Hanover Bowladrome

V.F.W. Post

Signed: David G. Zwicker,
Constable of Hanover

Journal for Special Town Meeting

Held Monday, November 13, 1978

The Special Town Meeting at Hanover High School was called to order by George H. Lewald, Moderator at 8:05 P.M., Monday, November 13, 1978 with 313 voters present.

The Moderator outlined the procedure to be followed at the meeting in accordance with the Town By-Laws.

ARTICLE 1

To hear the report of Committees empowered to report at a Special Town Meeting and act thereon, or take any other action relative thereto.

Benjamin Kruser, Chairman of the High School Building and Grounds Renovation Committee spoke regarding the progress report brochure that was passed out to voters attending the Special Town Meeting. Record copy of this report is on file at the Town Clerk's Office. Mr. Kruser asked all concerned citizens to help the committee by completing the Questionnaire on the last page of the progress report.

ARTICLE 2

To receive such accounts as may be presented against the Town, and act thereon, or take any other action relative thereto.

Moved that the Town appropriate the sum of \$263.71 from available funds for Playground expense account for the fiscal year July 1, 1977 through June 30, 1978.

SO VOTED UNANIMOUSLY.

Moved that the Town appropriate the sum of \$1,407.43 from available funds for School Department (Chapter 766) expense account for fiscal years July 1, 1975 through June 30, 1976 and fiscal year July 1, 1976 through June 30, 1977.

SO VOTED UNANIMOUSLY.

ARTICLE 3

To see if the Town will vote to appropriate from available funds \$28,649.00 to be added to the Department of Public Works Salary Accounts as follows:

Water	\$10,790.00
Highway	11,796.00
Cemetery	3,185.00
D.P.W. Administration Salaries	2,878.00

to enable payment of additional salaries resulting from collective bargaining agreements, or take any other action relative thereto.

Moved that the Town appropriate the sum of \$10,790.00 from the Water Revenue Account (July 1, 1978—June 30, 1979) for Water Salaries and appropriate from available funds the sums of \$11,796.00 for Highway Salaries, \$3,185.00 for Cemetery Salaries and \$2,878.00 for DPW Administration Salaries.

VOTED: That the Town so do.

ARTICLE 4

To see if the Town will vote to appropriate from available funds \$28,878.00 to be added to the following Salary Accounts as follows:

Selectmen	36.00
Accountant	1,075.00
Treasurer	1,086.00
Tax Collector	2,036.00
Assessor	1,720.00
Town Clerk	325.00
Town Hall	2,070.00
Police	2,642.00
Fire	125.00
Building Inspector	882.00
Communication Center	6,295.00
Visiting Nurse	44.00
Board of Health	1,993.00
Transfer Station	5,294.00
Library	3,255.00

to enable payment of additional salaries resulting from collective bargaining agreements, or take any other action relative thereto.

Moved that the Town appropriate from available funds the sum of \$28,878 to be allocated to the specified salary accounts in the amounts specified.

SO VOTED UNANIMOUSLY.

ARTICLE 5

To see if the Town will vote to appropriate from available funds a sum of money not to exceed \$54,954.66 which appears on the Cherry Sheet under the provisions of Chapter 497, Acts of 1971 for the maintenance and resurfacing of all or portions of Washington Street, Broadway, Center Street, Main Street and/or Circuit Street, or take any other action relative thereto.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 6

To see if the Town will vote to amend the Hanover Zoning By-Law as follows:

Add a new paragraph "g." under Section VI, H., 3., the Emergency Zone District ("Uses Permitted" section) as follows:

- g. Selective tree cutting for forestry purposes and wood lot management with the permission of and under the supervision of the Hanover Tree Warden.

A favorable report was read by the Planning Board.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 7

To see if the Town will vote to amend the Hanover Zoning By-Law as follows:

Delete the paragraph "g" under Section VI, F., 1., and substitute in its place the following:

- g. In Limited Industry Districts, for a lot which abuts a Commercial District, any uses permitted in a Commercial District, Paragraph E., subject to the restrictions contained therein and subject to the requirements for the Table contained in Section VII, B., as follows: The lot frontages and front yards shall conform to the Commercial District requirements; and the side and rear yards (including buffer areas if applicable) shall conform to the requirements of a Limited Industry District.

A favorable report was read by the Planning Board.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 8

To see if the Town will vote to amend the Hanover Zoning By-Law as follows:

Delete the sentence "b" under Section VI, F., 1., and substitute in its place the following:

- B. Uses b, d, e, g, and h permitted in a Business District, Paragraph D., 1.

A favorable report was read by the Planning Board.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 9

To see if the Town will vote to amend the Hanover Zoning By-Law as follows:

Delete Paragraph "D" in Section IX and replace with the following:

D. Any Variance or Special Permit granted by the Hanover Board of Appeals, by the Hanover Board of Selectmen or by the Hnaover Planning Board shall lapse one (1) year from the grant thereof, if a substantial use thereof has not sooner commenced except for good cause or in the case of a permit for construction, if construction has not begun by such date except for good cause.

A favorable report was read by the Planning Board.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 10

To see if the Town will vote to amend the Zoning By—Laws as follows:

Add to Section VI, E.4., a., a new section “(6)” as follows:

(6) There shall be no other use on the lot excepting, with further approval of the Board of Selectmen, a secondary use may be permitted if it is closely related to the incidental to the use under this Section (VI., E., 4., a.).

A favorable report was read by the Planning Board.

VOTED UNANIMOUSLY: That the Town so do.

ARTICLE 11

To see if the Town will vote to amend the Town of Hanover Zoning Map so that the land of David W. Moran and Virginia M. Moran situated on the Northerly side of Mill Street and being shown as Lot 3, Plan 18 on the Hanover Assessors' Maps, now designated as residence be hereafter designated as business, or take any other action relative thereto.

An unfavorable report was read by the Planning Board.

VOTED: That this Article be passed over.

ARTICLE 12

To see if the Town will vote to fix the pay of its elective officers as required by law, or take any other action relative thereto.

Town Clerk	\$10,070.00 per year
Town Treasurer	10,469.00 per year
Tax Collector	10,620.00 per year

Moved that the Town fix the pay of its elected Town Clerk \$9,752.00 per year; Town Treasurer \$10,152.00 per year; Tax Collector \$10,302.00 per year.

A Motion to amend the motion by dividing the three positions and that they be voted on separately was defeated.

A Second motion to amend the motion by fixing these three positions at the same pay rate of \$10,620.00 was **SO VOTED.**

The Motion as Amended was **SO VOTED.**

ARTICLE 13

To see if the Town will appropriate from available funds \$2,663.00 to be added to the following Salary Accounts as follows:

Town Clerk	\$870.00 per year
Town Treasurer	892.00 per year
Tax Collector	901.00 per year

A motion that the Town appropriate from available funds, \$3,364.00 to be added to the following Salary Account: Town Clerk \$1,420.00, Town Treasurer \$1,043.00, Tax Collector \$901.00 for Fiscal Year 1978—1979 was **SO VOTED.**

ARTICLE 14

To see if the Town will vote to amend the Classification and Salary Plan of the Town by deleting in their entirety 21A and 21B of said plan relative to the Classification of Positions and Pay Schedules and inserting therein the following Classification of Positions and Pay Schedules or take any other action relative thereto. Said Classification of Positions and Pay Schedules to be effective July 1, 1978.

A Motion was made to Accept the Classification of Positions and Pay Schedules as follows:

21A. CLASSIFICATION OF POSITIONS

Position	Schedule	Classification
Accountant (PT)	6	PT-14A
Assessor-Appraiser	1	A-7
Assistant Health Agent (PT)	6	PT-6A
Assistant Registrars (PT)	6	PT-3aA
Board of Registrars (PT)	6	PT-5A
Building Inspector	1	A-6
Clerical	6	PT-7A
Clerk Conservation	6	PT-5A
Conservation Agent	6	PT-9aA
Director of Veterans Services (PT)	6	PT-13A
Dog Officer (PT)	6	PT-5A
DPW Superintendent	1	A-8
DPW Deputy Superintendent	1	A-7a
Election Workers (PT)	6	PT-1A
Gas Inspector (PT) and Deputy (PT)	6	PT-9aA
Librarian, Chief	1	A-5a
Nurse Administrator	1	A-3
Plumbing Inspector & Deputy (PT)	6	PT-9aA
Public Health Nurse (PT)	6	PT-8A
Public Hearing Stenographer (PT)	6	PT-8A
Registered Nurse (PT)	6	PT-8aA
Sealer of Weights & Measures (PT)	6	PT-5A
Secretary: Selectmen	3	C-2C
Veterans Agent (PT)	6	PT-11A
Wire Inspector & Deputy (PT)	6	PT-9aA

21.B PAY SCHEDULES

1. Administration—Rates per Annum

	1	2	3
A-8	21,212	21,932	22,652
A-7a	19,095	19,815	20,535

A-7	16,990	17,710	18,430
A-6	15,255	15,942	16,660
	*16,470	*17,198	*17,959
A-5a	12,187	12,735	13,308
A-3	11,532	12,050	12,593

3. Clerical—Rates per Annum,

C-2C	8,323	9,060	9,453
	**9,060	**9,453	**9,864

6. Part Time—Various

PT-14A	8,672 per Annum		
PT-13A	467 per Annum		
PT-11A	3,874 per Annum		
PT-9aA	5.02 per Hour		
PT-8aA	5.49	5.73	5.99
PT-8A	4.77	4.98	5.19
PT-7A	4.38	4.57	4.78
PT-6A	4.11	4.29	4.48
PT-5A	3.84	4.01	4.18
PT-3aA	3.38	3.52	3.67
PT-2A	3.20	3.34	3.49
PT-1A	3.25		
PT-1	3.18		

* A Motion to amend by increasing classification A-6 to the higher figures was **SO VOTED**

A Motion to amend by increasing classification C-2C to the higher figures was **SO VOTED.

The original motion with the two amendments was **SO VOTED**.

ARTICLE 15

To see if the Town will appropriate from available funds \$5,129.00 to be added to the following Salary Accounts as follows:

Building Inspector	\$1,299.00
John Curtis Free Library	1,049.00
Selectmen	447.00
Town Accountant	790.00
Director of Veterans Services	26.00
Veterans Agent	519.00
Conservation Agents	218.00
Visiting Nurse	199.00
Board of Health	207.00
Registrars	375.00

Moved that the Town appropriate from available funds the sum of \$4,292.00 to be allocated to the following Salary Accounts:

Building Inspector	\$1,299.00
Selectmen	858.00

Town Accountant	790.00
Director of Veterans Services	26.00
Veterans Agent	519.00
Conservation Agents	218.00
Board of Health	207.00
Registrars	375.00

Motion: **SO VOTED.**

Motion to dismiss Town Meeting at 9:25 P.M.: **SO VOTED.**

A True Record. Attest:

John W. Murphy,
Town Clerk

Jury List

July 1, 1978 – July 1, 1979

1	ADAMI, Barbara D., 263 Union Street, Homemaker.
2	ADAMS, Barbara J., 880 Hanover Street, Homemaker.
1	ANDERSEN, Nancy, 176 Grove Street, Store Manager.
3	ANDERSON, Nancy D., 133 Spring Street, Assistant Librarian
3	ANDERSON, Robert F., 23 Dillingham Way, Design Engineer.
2	ARNONE, James Joseph, 708 Broadway, Printing Press Operator.
1	BOWEN, Robert M., 142 Spring Street, Layout Worker.
1	BOWLES, Ruth E., 471 Circuit Street, Machine Operator.
3	BOYDEN, Constance L., 22 Cross Street, Cook.
1	BRANDT, Frances G., 44 Read Drive, Homemaker.
2	BROWN, Carolyn M., 174 Plymouth Road, Sales Clerk.
2	BRUCE, Robert G., 73 Karen Road, Salesman.
1	BURKE, George W., 447 Cedar Street, Repair & Maintenance.
1	BYRNE, Frances M., 96 Fair Acres Drive, Service Representative.
2	CALDER, Joan, 1088 Hanover Street, Housewife.
2	CAMPBELL, David M., 304 Broadway, Lineman.
3	CAMPBELL, G. Dorothy, 80 Hackett's Pond Drive, Housewife.
2	CAMPBELL, William H., 775 Main Street, Gas Attendant.
1	CARLETON, Harvey W., 1007 Webster Street, Engineer.
2	CARMAN, Edward H., IV, 182 Old Farm Road, Food Service Manager.
1	CARRARA, Muriel L., 564 Whiting Street, Housewife.
1	CAVICCHI, David L., 130 Hackett's Pond Drive, Maintenance Man.
1	CHARLAND, C. Rose, 34 Cape Cod Lane, Homemaker.
2	CHIARELLI, John J., 517 Circuit Street, Carpenter.
1	COBBETT, Stanley C., 1177 Hanover Street, Refrigeration Tech.
1	COFFEY, Herbert F., 46 Summer Street, Iron Worker.
2	COUGHLIN, Daniel J., 39 Jackson Road, Investment Property Admin.
1	COWGILL, Cotie W., 1474 Broadway, Makes toners for Xerox Machines.
1	DAVIS, Edward R., 55 Spring Street, Card Merchandiser.
1	DeBOER, Brian, 119 Laurie Lane, Shipper-Receiver.
1	DENTINO, Gloria V., 28 Clapp Road, Cook.
3	DESCHAMPS, John R., 11 Colonial Drive, Supervisor Instruments & Controls.
1	DICKSON, David K., 88 Hillside Drive, Examiner-Liability Claims.
2	DOBBINS, Edward T., 1143 Broadway, Angelo's Supermarkets.

DONAHUE, Joseph F., 150 Plymouth Road, Directory Sales Manager.
 DOWNEY, Joseph K., 53 Franklin Road, Senior Project Expediting Supervisor.
 DOYLE, Stephen R., 143 Silver Street, Heating & Air Coniditioning.Estimotor.
 DUGAS, Nancy E., 33 Richard Drive, Sales Secretary.
 DWYER, Thomas L., 1288 Main Street, Custodian.
 EHRENZELLER' Paul C., 85 Karen Road, Unemployed.
 EVANS, Robert M., 545 Whiting Street, Manager of Stock Control Preparations.
 FAGHAN, Robert W., 105 Cedarwood Road, Mgr. Mini-Computer Systems Dept.
 FAMA, Emma M., 312 Winter Street, Secretary.
 FARROW, Donald A., 34 Hillside Drive, Mgr. Plumbing and Heating Company.
 GALLANT, Eva E., 25 Sproul Road, Housewife.
 GELDMACHER, Christopher, 199 Washington Street, Foreman-Salesman.
 GOMES, Ruth R., 723 Whiting Street, Housewife.
 GRIFFEN, Dorothea E., 273 Circuit Street, Secretary.
 GULLICKSEN, Dorothy L., 28 Lantern Lane, Salesperson.
 HAHN, Rosemarie N., 996 Webster Street, School Secretary.
 HAMMARSTROM, Albert V., 587 Webster Street, Security Guard.
 HANNIGAN, Joseph H., 523 Water Street, Stock Boy.
 HARVEY, Donna M., 22 Cape Cod Lane, Secretary.
 HAYDEN, Harold C., Jr., 999 Main Street, Fork Lift Operator.
 HEGNER, Jeanne D., 220 Twin Fawn Drive, Homemaker.
 HEFFERNAN, Robert, 39 Brook Bend Road, Social Worker.
 HILL, Anne R., 420 King Street, Typing-Correspondence Secretary.
 HODGES, John C., 861 Circuit Street, Motor Equipment Repairman.
 HOLSINGER, Ann Marie, 428 Water Street, Head Home Economist.
 HOWARD' Catherine R., 133 Hackett's Pond Drive, Receptionist.
 HOWARD, Dorothy M., 314 Whiting Street, Asst. Merchandising Personnel.
 HULL, D. Jared, 31 Broadway, Carpenter.
 HURLBURT, Joan F., 98 Hillside Drive, Mother and Wife.
 IRIZARRY, Philip M., 273 Broadway, Business Manager.
 JACOBSON, Edward A., 77 Bradford Road, Production Manager.
 JANSON, Carol Lee, 1157 Broadway, Claims Analyst.
 JOHNSON, Preston, 63 North Street, Maintenance Man.
 JOHNSON, Robert B., 453 Old Town Way, Production Control.Manager.
 KELLEY, Sue S., 275 Washington Street, Housewife.
 KELLEY, Thomas V., 44 Woodland Drive, Electronic Engineer.
 KNIGHTS, Donald K., 239 Main Street, Precision Sheet Metal Worker.
 LEMEY, Anthony, 148 King Street, Machinist.
 LITCHFIELD, Ruth E., 29 Circuit Street, Bookkeeper.
 MacDONALD, Frances L., 197 Old Town Way, Legal Secretary.
 MacPHERSON, Thomasina M., 32 Phillips Street, Evening Hostess.
 MADDEN, William S., 41 Gail Road, Asst. to Executive Vice President.
 MAROTTA, Dolores, P., 63 Karen Road, Homemaker.
 MARR, Philip P., 171 Plain Street, Technician.
 MATTIE, Charles A., 182 East Street, Meatcutter.
 MAXWELL, Richard C., 52 Cedarwood Road, Sales Manager.
 McDONALD, Francis M., 833 Main Street, Division Staff Manager.
 McKEEN, Kenneth A., 111 Fair Acres Drive, Pipefitter.
 McKENNA, Paul J., 122 Grove Street, Customer Service.
 McNAMARA, Barbara A., 92 Old Washington Street, Bookkeeper-Clerk.
 MELANSON, Anita L., 239 Plain Street, Housewife.
 MEYER, John A., 73 Water Street, Paper Storage Handler.
 MICHALOWSKI, William P., 211 Grove Street, Asst. Project Planning Engineer.
 MILLER, William L., 40 King Hill Road, Outside Machinist.
 MILNE, Ruby B., 36 King Street, Housewife.

1 MORRIS, Diana E., 290 Union Street, Secretary to Doctor.
 2 MORRISSY, James F., Jr., 40 Blue Spruce Lane, Banker-Asst. Vice President.
 1 MORTON, Sidney A., 1978 Washington Street, Pipefitter-Retired.
 1 MURPHY, Carol, 70 Brook Circle, Housewife.
 2 MURRAY, Judith A., 526 Main Street, School Aide.
 1 NUTE, Robert S., 1079 Main Street, Custodian.
 1 O'DONNELL, Phyllis M., 31 Vine Street, None.
 1 OLIVER, Margaret A., 38 Chestnut Street, Secretary.
 1 PATNAUDE, Alfred A., 204 Hillside Circle, Project Manager.
 1 PATTERSON, Nancy W., 245 Brook Circle, None.
 3 PETERS, Bruce J., 51 Donna Drive, Senior Project Engineer.
 1 PETERSON, George A., 55 Graham Hill Drive, Production Supervisor
 1 POWERS, Nancy A., 34 Great Rock Road, Dental Assistant.
 1 QUINN, Martin J., 80 Plymouth Road, Purchasing Agent.
 1 REGAN, James J., 206 Circuit Street, Asst. Promotion Manager.
 1 REMONDINI, Ronald E., 123 Richard Drive, Lineman.
 3 RICH, Michael J., 197 Plain Street, General Office Functions Manager.
 2 ROSS, Marjorie M., 58 Deborah Road, Secretarial Duties.
 1 SARGENT, Mildred L., 165 Cross Street, None.
 1 SAUTTER, Richard G., 251 Spring Street, Estimator of Noise Control.
 3 SCOTHORNE, Jean G., 68 Cedar Street, Lead Operator Key punch.
 3 SHAW, Edward A., 436 Center Street, Sr. Computer Programmer.
 2 SHORTALL, James, 304 Myrtle Street, Retired-Receiver Grocery Department.
 2 SMEAD, Elaine F., 32 King Phillip Lane, Housewife.
 1 SMITH, George F., 77 Hoover Road, Laundry Work & Maintenance.
 2 SOLIMINI, David A., 26 Graham Hill Drive, High Tension Lineman.
 3 STODDARD, Franklin A., Jr., 14 Foxtail Road, Sales Supervisor.
 1 STONE, Harlan I., 203 Twin Fawn Drive, Sales Management.
 2 STONER, Judith, 23 Sunnyside Avenue, Unemployed.
 1 SURRETTE, Herbert F., 406 Winter Street, Banker.
 1 SWETT, Wallace W., Jr., 755 Center Street, Driver for Patriot Ledger.
 3 TITUS, Dawn E., 203 Grove Street, Legal Secretary.
 3 WARD, David B., 103 Cedarwood Road, Operating Supervisor.
 2 WILSON, Deborah J., 40 Linwood Terrace, Bank Settlement Clerk.
 1 WING, Beverly A., 744 Hanover Street, Bookkeeper.
 2 WINSLOW, Susan A., 959 Circuit Street, Bank Teller.
 2 WOOD, Susan, 541 Broadway, Hairdressing.
 1 YEINGST, Ray Jay, 75 Heritage Way, Systems Engineer.
 3 YELLOPE, Thomas A., 250A Center Street, Asphalt Laborer.
 1 YOUNG, Joseph M., 242 Brook Circle, Repairing Small Engines.
 2 ZABEL, Glenn W., 339 Old Town Way, Truckdriver.

Report of Assessors

Shortly after the real estate tax bills were mailed this past autumn, hearings began with those taxpayers who disagree with our valuation of their property.

It is satisfying for us to report that less than 10 percent of the taxpayers requested a hearing which denotes that the completion of another complicated State mandate has been accomplished successfully.

Through the hearing process, we have met many good, hard-working homeowners who appreciated the many hours of personal time put in by the Board to arrive at fair and equitable decisions.

As was indicated in our report last year, many homeowners did maintain a reasonably constant level of taxation or received a very manageable difference. Slightly more than one in every three homes saw a reduction in taxes which is more than enough evidence that this revaluation was necessary.

Every effort will be made to maintain a status of fair and equitable values and if this can truly be achieved, then it can only serve to help us all.

The following report is for the calendar year ended December 31, 1978. Therefore the figures in Column 1 are for the last half of Fiscal 1978 and the figures in Column 2 are for the first half of Fiscal 1979.

Detailed Illustration of Expenditures and Receipts

		Six Months Ended	
		6/30/78	12/31/78
I	EXPENDITURE ACCOUNTS		
	(A) LOCAL EXPENDITURES		
	Appropriations Voted	\$4,850,261.71	\$5,300,092.35
	Tax Title Foreclosure	2,500.00	4,250.00
	Court Judgements	14,011.00	—
	Public Libraries	1,974.94	1,974.94
	School Lunch Program	10,600.00	10,401.50
	Elderly Lunch Program	717.00	1,550.00
	School Breakfast Program	415.50	—
	(B) COUNTY ASSESSMENTS		
	County Tax	124,868.15	47,774.09
	County Hospital	3,748.02	1,351.99
	(C) STATE ASSESSMENTS		
	Special Education	9,042.00	7,677.00
	Motor Vehicle Excise Tax Bills	606.97	787.50
	State Recreation Areas	20,160.15	25,602.58
	Mass. Bay Trans. Authority	65,000.00	70,500.00
	Air Pollution Control District	343.62	452.99
	Metro Area Planning District	751.68	762.19
	Prior Year Underestimates	993.77	3,481.91
	(D) OVERLAY—CURRENT YEAR	38,952.38	92,110.77
	<u>TOTAL AMOUNTS</u>	<u>\$5,144,946.89</u>	<u>\$5,568,769.81</u>

II RECEIPT AMOUNTS**(A) ESTIMATED LOCAL RECEIPTS**

Motor Vehicle/Trailer Excise	190,703.64	203,017.83
Licenses	13,948.35	11,808.95
Fines	1,490.47	4,931.80
General Government	11,715.43	9,515.13
Protection-Personal Property	787.85	1,229.00
Health and Sanitation	11,215.40	17,188.26
Highways	—	26,595.74
School (Local Receipts)	22,878.46	20,354.34
Recreation	434.54	409.00
South Shore Regional School Dist.	—	9,521.50
Farm Animal/Machinery Excise	26.49	57.96
Veteran Services	—	8,268.76
Interest	34,886.50	29,438.49

TOTAL ESTIMATED RECEIPTS

\$288,087.13	\$342,336.76
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(B) ESTIMATED STATE RECEIPTS

800,875.52	1,028,733.64
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(C) STATE AND COUNTY

Overestimates/Prior Year	8,641.83	18,631.24
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(D) AVAILABLE FUNDS/Voted

667,406.44	778,520.90
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TOTAL AMOUNTS

\$1,765,010.92	\$2,168,222.54
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III TAX LEVY SUMMARY

Total Expenditures	\$5,144,946.89	\$5,568,769.81
Total Estimated Receipts	<u>1,765,010.92</u>	<u>2,168,222.54</u>

**NET AMOUNT TO BE RAISED
THROUGH TAXATION**

\$3,379,935.97	\$3,400,547.27
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**IV TAX RATE SUMMARY
PROPERTY VALUATION**

(A) Real Property	\$76,639,310.00	\$185,237,700.00
(B) Personal Property	<u>4,317,240.00</u>	<u>5,269,150.00</u>
TOTAL VALUATION (Note 1)	<u>\$80,956,550.00</u>	<u>\$190,506,850.00</u>

TAX RATE FOR PERIOD (Note 2)	\$41.75	\$17.85
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TAXES LEVIED

(A) Real Property	\$3,199,691.20	\$3,306,492.95
(B) Personal Property	<u>180,244.77</u>	<u>94,054.32</u>

TOTAL PROPERTY TAXES

\$3,379,935.97	\$3,400,547.27
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NOTES:

- (1) The total property valuation for the first period is based on assessments of record 1/1/77 and the second period is based on assessments of record 1/1/78.
- (2) Tax rate is determined by dividing Net Amount to be Raised through Taxation (Part III) by Total Property Valuation (Part IV).

Respectfully submitted,
 Frederick Bigler, *Chairman*
 R. Irving Lovell
 Harry C. Harris

Report of the Board of Appeals

To the Board of Selectmen and
Citizens of the Town of Hanover:

The Zoning Board of Appeals held five public hearings on petitions—applications in accordance with Chapter 40A of the Mass. General Laws.

Five written decisions on these petitions—applications were filed at the Office of the Town Clerk as required by statute law. The public hearing and decision on Case No. 78-6 will be completed in early 1979.

Plymouth Superior Court Case No. CA 77-5929, George D. Williams et als Plaintiffs, vs Board of Appeals et als, was dismissed after a Motion to Dismiss was filed and assented to by the Plaintiffs.

We wish to thank all the officials of the Town of Hanover and the abutting Towns for the cooperation given to the Board this year.

Respectfully submitted,

James S. Oldham, *Chairman*
James E. Thompson, *Co-chairman*
Kenneth R. Lingley
Associate Member
Alfred J. Nielsen

Board of Health

To the Board of Selectmen and Citizens of Hanover:

We respectfully submit our annual report for the year 1978.

The Board meets Monday evening at 7:30 P.M. with the exception of Holidays.

The Transfer and Recycling Station continues to operate in an efficient manner. For the year 1978 we disposed of 8,569 tons of refuse. Due to the cooperation of the townspeople our recycling program continues to return profits to the town. Recycling glass contributed \$2,086.51 in revenue to the Town. \$7,312.76 was received for newspapers and cardboard. Weighing of vehicles brought in \$1,460.00 with miscellaneous charges amounting to \$30.00. We are presently charging \$17.50 per ton for receiving out of town refuse which amounted to \$13,223.48 for the year.

37 Disposal Works Construction Permits were issued for the year with fees collected amounting to \$1,050.00. 44 Percolation Tests were performed with fees amounting to \$1,100.00.

Fees collected for licenses, clinic, etc., issued by the Board amounted to \$3,966.50. Total revenue returned to the Town is \$30,259.24.

The Mosquito Control aerial program was continued again in 1978 with most successful results.

A Flu Clinic was held for residents over 65 years of age.

Vaccine is provided for school immunization programs: Diphtheria, Tetanus, Measles/Mumps/Rubella and Polio. Mantoux Clinics are held monthly for testing for Tuberculosis for all food handlers employed within the Town of Hanover and the School Personnel.

Two Rabies Clinics for dogs were held again in 1978.

Our agent inspects all food service establishments regularly for sanitary conditions. He observes percolation tests performed by engineers, approves sewage plans and inspects all new and repaired sewage systems. He also investigates complaints received by the office and takes water samples throughout the Town for analysis by the laboratory.

Samples of milk distributed in the Town are tested periodically and all vendors must be licensed by the Board of Health.

Mr. Sullivan continues to serve as a member of the Sewer Study Committee and Growth Study Committee.

The following complaints were processed during the year 1978:

- 97 Communicable Diseases were reported.
- 4 Complaint of various unsanitary conditions (homes).
- 15 Complaint of various unsanitary conditions (stores).
- 22 Sewage complaints.
- 2 Brook and pond water complaints.
- 4 Sub-standard housing conditions reported.
- 7 Drainage complaints.
- 140 Dead animals picked up as health hazards.
- 11 Restaurant complaints of uncleanness.
- 7 Mosquito complaints.
- 13 Miscellaneous complaints.
- 2 Unsatisfactory products not meeting public health standards.
- 3 Complaints of bats and rats.
- 3 Landlord not providing heat complaints.
- 7 Illegal dumping complaints.
- 2 Buildings condemned.

The Board would like to thank all Town Officials, employees and citizens for their cooperation in 1978.

Respectfully submitted,

Albert E. Sullivan, Jr.
Edward R. Hammond, Jr.
Lawrence E. Slaney

Board of Public Works

1978 marks the sixth year since the formation of a Department of Public Works and this Board. Each year has been one of change and improvement to more efficiently provide the Town with essential services. The May 1978 Town Meeting transferred to the Department of Public Works the duty and responsibility of maintenance of all Park and Recreation Grounds and Buildings from the Park and Recreation Committee, to put this activity in the department in which it could be most efficiently and economically performed. The same Town Meeting eliminated the position of Water Collector as performed by the Tax Collector's office and water collection was added to the activities performed by the DPW Administrative personnel. DPW employees formed an association in 1977 which became an approved bargaining unit to negotiate a labor contract which was accomplished this year. The Board recognizes and appreciates the manner in which the DPW Employees maintained their efficiency in the performance of their duties during that negotiating period. As a result of the Building Moratorium the Board has had the additional responsibility and task of reviewing all proposed additions within the moratorium area.

Three changes in personnel have taken place during the year. Mr. Frederick Lanzillotta, a member of the Board since the establishment of the DPW did not seek reelection in 1978. His tremendous field experience from the Massachusetts DPW and his own construction business along with his sense of objectivity and fairness was an invaluable asset to the Board and will be missed.

Mrs. Eleanor S. Blaisdell retired this year after more than twenty years efficient and faithful service as Water Collector. Until the formation of the DPW she also performed many of the clerical activities of the Water Department. The Board extends its gratitude toward her for a job well done and wishes her well in her future endeavors.

Mr. Donald A. Rogers an employee of the Highway Department and DPW and most recently the foreman of the Highway Division resigned in September 1978. His years of dedicated, capable performance set an example for many and the Board wishes him good fortune in all his future activities.

DPW Administration: Since July 1, 1978 the DPW Administrative office has been carrying out the responsibility for collection of water revenue, formerly carried out by the Tax Collector's office, in addition to its regular functions and resulting in an increasingly severe monetary and efficiency problem. The Board has been continually working on this problem which involves other boards and offices. It is hoped that through cooperative efforts a fiscally responsible and beneficially workable solution for all concerned will be accomplished.

Highway Division: After last winter, the season of 1978—1979 has so far seemed relatively mild but the effects of the previous year nevertheless have resulted in excessive repair costs. Five sander units have been completely gone over and returned to good operating condition. Two surplus military vehicles were completely refurbished and put into service replacing two vehicles that were beyond repair. Three snowplows were retired and two new ones were purchased at a cost of approximately \$4,200.00

This year we received the benefit of a Federally Funded program and through the Massachusetts Department of Public Works a salt storage shed was constructed at the Highway Division garage site on Ames Way and is in use at this time.

As a result of the unexpected high cost (65% increase) of road salt this year together with the excessive repair costs to snow and ice control equipment resulting from the severe winter of 1977—1978 and snow and ice control costs thru February of 1979, the snow and ice budget was all but depleted and funds to complete the 1978—1979 winter have been transferred to that account by the Advisory Board. It is hoped that the balance of the winter will be in our favor and next winters costs will not be affected by the cost of excessive equipment maintenance and that the price of salt will not unreasonably increase again.

The major construction job of the season consisted of over a mile of Webster Street which was completely reconstructed. The final surface was applied to the last section of Center Street and many streets were scab-patched, sealcoated or repaved as follows:

2 miles scab-patched
6.5 miles sealcoated
1.6 miles bituminous concrete resurfacing

As mentioned in last years report the constantly increasing cost of asphalt products is limiting the progress of resurfacing and repairs. The currently forecasted excessive increase in asphalt products will require the Board to reassess its priorities and undoubtedly result in more scab-patching, mix-in-place and sealcoating which is more temporary resurfacing as compared to the long term resurfacing using bituminous concrete.

Sweeping, mowing, drainage and such project work has been carried on throughout the year. Many requests for DPW capabilities come from other agencies within the Town and DPW is cooperating to the greatest extent possible during the construction work season. Fiscal year budgeting has proven to be a detriment as funds appropriated in May for such projects are not available until after July 1, at which point the construction season is already one third over. Every effort will be made to schedule all work and continue the past practice since it is a benefit to the Town.

Water Division: The report of the evaluation of our water system will be complete by the end of March, 1979. The study report on the steps to be taken to protect the ground-water supplies of the Town is in progress and expected to be reported on by the end of 1979.

Water usage from July 1, 1978 to December 31, 1978 has decreased 13% over the same period in 1977. Usage of the past three calendar years is as follows:

1976	36,190,925 cubic feet
1977	39,100,882 cubic feet
1978	36,903,443 cubic feet

From 1976 to 1978 the number of water services connected increased by 175 to 3,191 services. In 1976 the usage per service was 12,693 cubic feet as compared to 12,034 in 1978 or a decrease of 5%. There is a definite trend of conservation and/or decreased usage by residential consumers as well as in the high volume commercial and school usages.

The reduction in unaccounted water usage as a result of the leak survey in 1977 along with constantly increasing the efficiency of the treatment plant has enabled us to reduce plant operating costs. The unaccounted usage has increased greatly over the past six to eight months and funds will be requested for another leak survey.

Tree Division: We still do not have a full time tree division but accomplish the work

seasonally using personnel from other divisions of the Department of Public Works. The regular work of roadside spraying, trimming, Dutch Elm treatment and removals and spring time planting of roadside trees was accomplished. Forty-four large diseased or dying trees including elms were removed. Thirty-six other shade trees were trimmed.

Gypsy moth sampling was done and a record of that count is being maintained.

Beautification work was carried out at the rear of the Town Hall in cooperation with the Garden Clubs.

Cemetery Division: Cemetery grounds maintenance, fertilizer, reseeding, etc., have been carried on in an efficient manner and we feel the overall appearance of our cemetery reflects this fact. An addition to the cemetery maintenance building was accomplished within budget and using all Department of Public Works personnel to perform the necessary tasks. We hope to further progress with beautification and adding new sections to the cemetery.

Playground Division: As of fiscal year 1979 the Town of Hanover Department of Public Works became responsible for playground maintenance and for operation and maintenance of all related equipment. As this is new to us we must learn as we go along but feel we have an excellent source of equipment and skilled personnel to generally improve the playgrounds. Perhaps at some future date a division can be organized, as is the case in many other communities, that will encompass the activities of tree, cemetery, and playground.

In order to be more available to serve the Town, the Board will meet on a regularly scheduled basis on Monday nights at an office in the Town Hall, in addition to the regularly scheduled meetings on Wednesday nights at the DPW offices in the water treatment plant. Townspeople are urged and welcome to attend these meetings as well as to communicate directly with the DPW office at any time with suggestions, inquiries, and complaints. This will assist the Board to properly fulfill its responsibility to provide the most efficient and economically sound operation of the essential services provided by the Department of Public Works.

The Board wishes to thank the DPW Employees for their efforts throughout the year and most notably their performance during the "Blizzard of 78", the other town officials and employees and the citizens for their cooperation and assistance throughout the year.

Report of Hanover Conservation Committee

The Hanover Conservation Commission, in its 17th year of existence, has continued to put forth every effort to meet the ever-increasing responsibilities relating to the enforcement of Chapter 131, Section 40, the *Wetlands Act* of the State of Massachusetts. The Commission meets each Monday evening at 7:30 P.M. and maintains Town Hall office hours from 10:00 A.M. to 12:00, Monday through Friday. The office phone is 826-6505.

During the past year fifteen hearings were held under the Wetlands Act. Because of the increasing complexities of the problems relating to environmental protection, the need for qualified consultants has increased. The Commission employed Walter Amory, Consultant Engineers to conduct a study of the Drinkwater River Basin where flooding has been a problem.

Another able agency, IEP (Interdisciplinary Environmental Planning) has conducted a hydrogeologic study of the Route 53 area. The Commission has also employed IEP on other occasions to assist in the evaluation of planned developments and in the laying down of the orders of condition.

Conservation lands have been utilized by many citizens including joggers, hikers, fishermen, horsemen and others. School field trips have been conducted at Luddam's Ford. The Boy Scouts of Troops 37 and 64 have worked on trail making and have camped in the Fireworks Area. Several Scouts have completed projects and have earned Merit badges.

Conservation Agent, Mrs. Jean Nichols, has conducted a series of nature walks for interested citizens. Several trails at Riverside Drive and off Circuit Street have been improved and maintained by CETA personnel. New trails created off Whiting Street have been utilized by cross-country runners from the Hanover Schools.

The Conservation Commission wishes to express appreciation for the assistance of the Department of Public Works in the maintenance of the Conservation areas of the town.

An inventory of Open Space in the Town of Hanover has been made. This was possible only through the cooperation of citizens of the town, trained college interns and several town agencies with guidance from Mr. Michael Whalen of the Soil Conservation Service. It is hoped that when all features have been completed, the town may be able to benefit through the receipt of State and Federal funds to assist in land acquisition and/or development of land for passive recreation.

A questionnaire was devised and distributed throughout the town with the object of obtaining the views of the Hanover citizens as to desirable ways of using the Town's Conservation lands. A report of the results of this survey has been published in the local news media.

The Hanover Conservation Commission lost the services of three dedicated members in 1978. Donald J. Rogers, chairman for many years and a member of the Commission since it was first mandated by the Town in 1961, resigned after seventeen years of continuous membership. Richard E. Bradford, former Vice Chairman brought twelve years of active service to a close. John D. Dougherty, Vice Chairman, ended three years of membership. Mr. James Harney and Mr. J. Paul Valicenti have been welcomed as new members and a vacancy remains.

Problems still to be solved are: how to prevent the discharging of firearms on Conservation Land; how to prevent the dumping of garbage and other unsightly debris; and how to eliminate the use of mini bikes and other automotive vehicles.

The Hanover Conservation Commission is deeply appreciative of the continuing cooperation and assistance of the Hanover Town Officials, the several Town Boards and the interest and help of so many of the organizations within the town, and the help and support of its Fellow Citizens.

Respectfully submitted,

Katherine Townsend

Leslie Molyneaux

James Harney

J. Paul Valicenti

Lois Heim, *Vice Chairman*

Marjorie H. Abbot, *Chairman*

Report of the By-Law Study Committee

To the Citizens of the Town of Hanover:

The Bylaw Study Committee was organized by Article 72 of the 1975 Annual Town Meeting.

During the early months of 1978 the Committee worked on articles by request of the Hanover Selectmen concerning Hawkers, Peddlers & Salesmen; Transient Vendors; Self-Service Gas Stations; and the revision of Hanover's General Provisions, Article I, Section II, Fines. Also updated was the article dealing with the Board of Appeals and an article concerning the Conservation Commission. These were presented to the Town as Articles 68, 69, 70, 71, and 72 of the 1978 Warrant. All were approved by the voters and subsequently ratified by the office of the Attorney General.

During the later months of 1978 the Committee has met twice a month and worked on the updating and proof-reading of the Hanover Town Bylaws. We are currently investigating typing, printing and collating costs for these bylaws. A final copy should be available for distribution, hopefully by the 1979 Annual Town Meeting.

The Committee welcomed William Noel Middleton as a new member.

Although the Committee has made considerable progress at this writing, further clarification and updating remains to be done in 1979. We propose, therefore, that the Town accept this interim report as a Report of Progress of the Bylaw Study Committee.

Respectfully submitted,
Donald W. Moores, *Chairman*
William B. Sides
Nancy N. Barker
Lothrop Withington III, Esq.
William Noel Middleton

Civil Defense Report

To the Board of Selectmen and the Citizens of the Town:

We hereby submit our report for the calendar year 1978.

There was a declared emergency in 1978; the great snowstorm in February. The Civil Defense Unit aided in the co-ordination of all Town Departments throughout the crisis.

Six stranded motorists were provided food and lodging for three days at the Town Hall.

Many elderly citizens were checked on periodically and given assistance as needed. Milk was delivered to many families.

Our thanks to Mr. Richard DeMaranville for supplying badly needed firewood to the citizens of Scituate and Hull.

Ray Sherman deserves much credit for his efficient direction of the teen snow-shoveling force; as does Al Farr for his chauffeuring of the Visiting Nurse in the Senior Citizens' van.

It took the time and talents of many people to handle the various problems that arise from such an emergency; we are grateful for all the help we received.

Respectfully submitted,

John H. Scott, *Director*
Albert M. Farr, Jr., *Deputy Director*

Emergency Communications Center Committee Report

To the Board of Selectmen and the Citizens of Hanover:

The Year 1978 saw the first complete year of operation of the Emergency Center at its new location in the addition to the Town Hall. The relocation was made without interruption of services to the Town or the Department served.

The new facility provides improved working conditions and greater efficiency in the operation of the Center. In addition, from experience gained in the operation of the Center, several minor changes in operating procedures and equipment locations have taken place, and others are planned to improve the services rendered.

The activities of the Communications Center has continued to increase as a result of the Town's growth and the influx of Fire and Police activity caused by similar growth in the surrounding area. As a result of this growth and the increased demands for the protection of people and property, all citizens contacting the Center in emergency situations, are cautioned to be sure that clear and concise information as to the nature of the emergency and its location are given and understood by the operator before the call is terminated.

We wish to express our appreciation to Louis N. Avitabile and Irene E. O'Toole for their contributions to the operation of the Emergency Center during the past years.

Mr. Avitabile served as a member of this Committee from October 1976 to January 1978. He was instrumental in continuing the effective services to the Town and the planning and successful relocation of the Center to its present location.

Mrs. O'Toole served as an operator at the Center from September 1972 to September 1978. In October 1976 she was appointed Head Dispatcher for the Center's operations. Mrs. O'Toole served the Town and its Citizens throughout her years of employment with dedication and contributed much to the successful operation of the Center.

Respectfully submitted,

Wendell Blanchard
Kenton Green
David Zwicker

Council for the Aging

To the Board of Selectmen and to the Citizens of Hanover:

The Council on Aging have held regular monthly meetings on the third Thursday of the month at the Grange Hall on Circuit Street at 7:30 p.m. These meetings are open to the public.

The Mini-bus is available to any Senior Citizen in the town who is 59 or over. They have averaged over 250 persons a month. It is used to carry persons to doctor appointments, shopping, hot lunches that are held at the Hanover Junior High School on Whiting Street. That is on Wednesday and Friday. They also carry them to the monthly meeting and to card parties.

We still are issuing discount cards for the Senior Citizen. Most of the stores have discounts on Tuesday but several other places issue a discount on various days and also at some of the restaurants in town. It would be advisable to ask if a discount is available. Cards are available from the Council.

There were six trips taken through the summer months and the Council furnished the transportation for them.

The Senior Citizens were also entertained by the Hanover Junior High School when the Cafeteria and the school and several town merchants put on a Christmas supper on December 21st. Anyone who is a Senior Citizen may attend this dinner.

Mr. Harold Cox resigned from the Council on December 19th. As of this writing his position has not been filled.

In June of 1978 the Council joined the Old Colony Elderly Services, with offices. They furnish Home Care Service, Home Maker Service and Chores. They also furnish transportation to hospitals located in surrounding towns and Boston when necessary. To date they have furnished us with approximately \$7,000.00 of services. For any of these services you would contact the Senior Aide at the Grange Hall.

The secretary has attended the quarterly seminars that are held in the Southeastern section of Massachusetts.

We are still looking forward to Housing for the Elderly in Hanover. There is a waiting list.

There has been a ramp added to the Grange Hall for anyone who needs it and we are in the process of fixing up the interior so that we may soon have a drop-in center where the elderly can go to meet companions of their own age, enjoy different games and do various crafts.

Respectfully submitted,

Henry S. Newcomb, *Chairman*

Grace M. Corkum, *Secretary*

George H. Rayno

Dorothy M. Griffin

Grace L. Ericson

Kenneth J. Kelley

Rev. Fr. Lawrence J. Chane

Report of the Chief of the Fire Department

To the Board of Selectmen and the Citizens of Hanover:

I herewith submit the Annual Report for the year ending December 31, 1978.

The year 1978 was the busiest year in the department's history with a total of 1,241 calls:

Fire alarms	516
Ambulance calls	725

Two general alarm fires occurred: one at Four Seasons Decorations, Inc., and the other at the Cardinal Cushing School and Training Center.

During the year mutual aid assistance was provided to our neighboring towns on numerous occasions including assistance at general alarm fires in Pembroke, Marshfield, Bridgewater, also assistance to the Town of Scituate on the night of the "Blizzard of '78".

The department can take great pride in both the programs and training executed in the medical services area for 1978:

Heart Saver courses were provided by our E.M.T. instructors for all the Hanover school system teaching personnel and the members of the Hanover Visiting Nurse Association.

C.P.R. courses were provided for the physical education instructors in the Hanover school system and our E.M.T. instructors continue to teach C.P.R. courses at the Evening Education Classes for the general public. C.P.R. mannequins for the department's use were donated by Channel 5 of Needham and the Hanover Visiting Nurse Association.

In addition, First Responder-First Aid courses were provided for our call firefighters, as required by law.

A total of ten training courses were held during the year for department members.

Again, I extend my thanks to the members of the department for their support and cooperation during the past year.

Respectfully submitted,
Wendell Blanchard, *Chief*

Police Department

To the Board of Selectmen and the Citizens of the Town of Hanover:

I hereby submit the following report of the Police Department from January 1, 1978 to December 31, 1978.

I would like to take this opportunity to thank the people of Hanover, the Board of Selectmen, neighboring Police Departments, State and County officers and the members of the Hanover Police Department for their assistance and cooperation during the past year.

Respectfully submitted,

David G. Zwicker,
Chief of Police

MAJOR INCIDENT REPORT FOR 1978

Code	Incident	Number
01	Criminal Homicide	1
03	Robbery	5
04	Aggravated Assault	32
05	Burglary	164
06	Larceny	351
	Larceny by Check	112
07	Stolen Motor Vehicle	330
08	Non-Aggravated Assault	4
09	Arson and Bombing	5
11	Fraud	4
13	Stolen Property	133
14	Vandalism	243
15	Weapons Violation	11
17	Sex Offenses	12
18	Drug Law Violation	49
21	Operating Under the Influence	95
22	Violation of Liquor Laws	16
23	Disorderly Conduct	29
28	Arrests and Protective Custody	375
38	Missing Persons	55
40	Disturbances	404
46	Annoying Phone Calls	29
63	Reported Death	8
74	Leaving the Scene (Accident)	26
75	Vehicle Accident (Personal Injury)	12
76	Vehicle Accident (Property Damage)	399
	Total Number of Major Incidents for 1978	3,014

MINOR INCIDENT REPORT FOR 1978

Code	Incident	Number
27	Officer Field Investigation	222
30	General Offenses	65
31	Trespassing	34
32	Domestic Disturbances Abuses	102
37	Local Ordinances/By-Laws	15
39	Missing Property	34
47	Suspicious Activity	604
50	General Services	585
51	Officer Wanted	27
52	Escort	563
53	Prisoner Transport	108
54	Assist Citizen	350
55	Buildings Found Open	60
56	Message Delivery	62
57	Animal Complaint	40
58	Assist Municipal Agencies	29
60	Emergency Services	38
61	Ambulance Assist	285
62	Mental Assist	20
66	Fire Alarms	204
67	Burglar Alarms	1,268
69	Assist Other Police Departments	129
70	Traffic/Motor Vehicle Complaints	67
71	Unlawful Operation of Motor Vehicle	55
72	Radar Assignment	135
73	Speeding Complaints	87
77	Traffic Control	12
78	Abandoned Vehicle	68
80	Service of Summons	680
82	Vacation House Checks	202
83	Police Request for Tow	442
84	Recovery of Stolen Vehicle	80
85	Surveillance	33
86	Stolen Bicycle	43
88	Detective Investigation	226
	Total Number of Minor Incidents for 1978	6,974
	Total Number of Incidents for the Year 1978	9,988
	Complaints Logged and Handled for 1978	24,713
	Violations Written in 1978	1,059
	Days in Court	271
	Arraignments (first time in only) District Court	1,697
	Total Cases—All Court Work	3,527

Respectfully submitted,

David G. Zwicker,
Chief of Police

Report of the Inspector of Buildings

To the Board of Selectmen and the Citizens of Hanover:

The construction of new single-family dwellings decreased sharply in 1978. The total number of twenty-seven was the lowest amount in many years. New business buildings also decreased to a new low. Only one new business building was constructed during 1978. This decrease was due to the establishment of an "Emergency Zone District" which prohibited the construction of any new business building along the entire length of Route 53.

The following is the amount of permits issued for new dwellings over the past ten years:

1969	—	127	1974	—	53
1970	—	61	1975	—	76
1971	—	64	1976	—	77
1972	—	15	1977	—	58
1973	—	42	1978	—	27

Building Permits issued in 1978 were as follows:

New Dwellings	27
Accessory Buildings	7
Additions, Remodeling.....	40
Business	9
Signs	47
Swimming Pools	33
Miscellaneous.....	16
Total	179
Certificates of Inspection	59

The total value of new construction for 1978 was \$2,478,916.00. The amount of Building Permit Fees collected during 1978 totaled \$5,104.00. This amount was turned over to the Town Treasurer.

The Building Department is located on the second floor of the Town Hall and is open Monday through Friday from 8:30 A.M. to 12 noon and 1:00 P.M. to 4:30 P.M. Permits for Building, Plumbing, Gas Piping, Wiring and Signs are issued from this office. The Zoning By-Laws are also enforced through this office.

Respectfully submitted,
Paul N. Litchfield,
Inspector of Buildings

Report of the Inspector of Plumbing

To the Board of Selectmen and the Citizens of Hanover:

We hereby submit our report of the Inspector of Plumbing for the period of January 1, 1978 to December 31, 1978.

There were 101 permits issued and acted upon. \$1,688.00 in fees were collected and turned over to the Town Treasurer.

We appreciate the cooperation of the homeowner, contractors, and all Town Departments.

Respectfully submitted,

Robert J. Stewart

Inspector of Plumbing

Theodore F. Luscinski

Inspector of Plumbing (Alternate)

Report of the Inspector of Wires

To the Board of Selectmen and the Citizens of Hanover:

We hereby submit our report of the Inspector of Wires for the period January 1, 1978 to December 31, 1978.

There were 285 permits issued and acted upon. \$3,477.05 in fees were collected and turned over to the Town Treasurer.

We appreciate the cooperation of the homeowners, contractors, and all departments in making this a safer town electrically.

Respectfully submitted,

Joseph I. Gallo

Inspector of Wires

Basil Gillan

Inspector of Wires (Alternate)

Report of the Inspector of Gas Pipings and Gas Appliances

To the Board of Selectmen and the Citizens of Hanover:

We hereby submit our report of the Inspector of Gas Pipings and Gas Appliances for the period of January 1, 1978 to December 31, 1978.

There were 46 permits issued and acted upon. \$264.00 in fees were collected and turned over to the Town Treasurer.

We appreciate the cooperation of the homeowners, contractors, and all Town Departments.

Respectfully submitted,

Robert J. Stewart
Inspector of Gas Pipings and Gas Appliances

Theodore F. Luscinski (Alternate),
Inspector of Gas Pipings and Gas Appliances

Report of the Hanover Senior Aide Massachusetts Elder Affairs

To the Board of Selectmen and the Citizens of Hanover:

The Program is sponsored by the Hanover Council On Aging.

The main purpose of the program is to keep all Senior Citizens in their own homes or with their families as long as possible with aid when necessary. Assistance and information can be obtained by calling 878-6361 from 9:30 am to 12:30 pm. One hour a day is spent on Outreach services to the community.

A total of 655 people have been served this year through visits, advice, and counseling and liaison work in the following categories: Home Care, Government Overview, Health Care, Social Security Increase, Welfare, Rest Homes, Nursing Homes, Legal Services, Housing, Taxes, and many other resources. Since much of the work is of a very personal nature, records are kept confidential.

The question of Elderly Housing is still our greatest priority, as I have had to find housing for Senior Citizens in neighboring towns. We now have two Senior Aides. Mrs. Grace Ericson has joined our program as of April 1, 1978. In addition, we now use Brockton Home Care under the Old Colony Elderly Service. This program is available regardless of income on a sliding scale that fits almost everyone over 60 years of age.

We are committed to attend twelve Orientation Conferences, one each month, to keep us abreast of the many changes and developments occurring. We are informed of all bills proposed in the Massachusetts Legislature and in Washington that may affect Senior Citizens. Seminars were held four times this year throughout the Southeastern Massachusetts area to keep us informed on new issues.

Respectfully submitted,

Dorothy M. Griffin, *Senior Aide*

John Curtis Free Library

To the Citizens of Hanover:

The circulation total at the John Curtis Free Library for 1978 was 87,700. 1,680 books and 100 records were purchased and added to the collection. The library is open Monday through Friday from 10:00 A.M. to 8:00 P.M. and on Saturday from 10:00 A.M. to 5:00 P.M. The library is closed on Saturday during the summer months and on "No School" days due to snow storms.

Programming for children at the library includes a "Storytime" for preschoolers three times weekly under the direction of Mrs. Audrey Yeingst and a summer reading program for school-age children with timely films, craft and reading programs, for various age groups. Adult programming included programs on child development, cooking and pet care.

The Lions Club, Hanover Woman's Club Juniors and the Hanover Garden Club made contributions for the purchase of books for which the Trustees, Staff and patrons are most grateful. An LSCA Title I Grant, administered by the Board of Library Commissioners, for \$2,000.00 was used to purchase new reference books. A great many children's books were added to the collection from the Louise Bacon Middleton Fund that was created in 1971. The memorial was established in memory of Mrs. Middleton, a Hanover resident, who during her life-time served the library faithfully and was a Charter member of the Friends of the John Curtis Free Library. The principal fund has been increased this year by her husband and the Trustees and Staff are most grateful for this continued support.

Major maintenance projects included the repair of leaks in the heating system, repair and re-painting of affected walls and ceilings and the painting of the exterior of the building.

Our thanks to the Department of Public Works who are doing an excellent job of maintaining the library grounds.

We accepted with regret the resignation of Donna Richardson, Trustee. Mr. G. Elliott Robinson was appointed in March of 1978 to fill the vacancy and then in May, 1978 was elected to complete the unexpired term.

The Board of Trustees meets regularly on the second Tuesday of each month at 8:00 P.M. in the library. The public is invited to attend, and the Trustees welcome and encourage suggestions.

M. Claire Ward
Chairman

Rozelin Spielman
Chief Librarian

Muriel McElman
Eleanor Flammia
Audrey Yeingst
Ann Kenney
Library Staff

G. Elliott Robinson
Secretary

Manilla Spurr
Asst. Librarian

Marjorie M. Deluse
Treasurer

Nancy Anderson
Asst. Librarian

Martin Moylan
Custodian

Trustees

John Curtis Free Library Treasurer's Report

Fiscal Year July 1, 1977 to June 30, 1978

July 1, 1977 Cash Balance:

Trust & Town Checking Account	\$2,833.48	
Town Savings Account	<u>5,333.98</u>	\$8,167.46

Receipts:

Income from Trust Fund	5,703.80	
Town Savings Account Interest	592.12	
Fines	3,069.96	
State Library Aid Transfer	3,790.13	
Dog Tax Transfer	3,162.02	
Gifts	544.48	
Middleton Fund Interest	139.13	
Federal Grant	1,800.00	
Town Appropriation (Expenses)	<u>11,000.00</u>	<u>29,801.64</u>
		<u>\$37,969.10</u>

Disbursements:

Books	\$11,467.03	
Periodicals	526.17	
Records	203.03	
Telephone	158.03	
Electricity	2,186.19	
Fuel	1,729.38	
Repairs	1,511.03	
Capital Expenditures	439.27	
Miscellaneous (includes library supplies, custodial supplies, etc.)	<u>2,949.48</u>	\$21,169.61

Transfer of Trust Fund Income to Savings		1,298.00
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June 30, 1978 Cash Balance:

Trust Checking Account	\$1,607.35	
Town Checking Account	2,408.18	
Town Savings Account	<u>11,485.96</u>	<u>15,501.49</u>
		<u>\$37,969.10</u>

NOTE:

\$46,336.00 was appropriated for salaries at the 1977 Annual Town Meeting.

Respectfully submitted,
Marjorie M. Deluse, *Treasurer*

Regional Vocational Technical High School Committee

Three matters occurred during the year which are worthy of mention.

One, the number of girls enrolled in the school is now eleven.

Two, the mini-addition has been delayed due to trouble with the contractor, who has refused to do the work on the punch list. The work was supposed to be completed by the beginning of school year 1978 but will now be delayed until about April 1979. In the meantime we can use only a limited part of the new facilities.

Three, during the summer of 1977 I suggested to the Committee that we conform to the State Law which requires that School Committees select the text books used in the schools. At that time they selected me to review the texts in present use. This I did and filed my report on February 13, 1978. On March 15, 1978 I filed another report on the same subject, in which I characterized most of the books reviewed as trash. To date there has been no reaction concerning these reports. Why this is so, is a mystery to me.

Respectfully submitted,
Valentine F. Harrington

South Shore Regional School District Treasurer's Report

Fiscal Year July 1, 1977 to June 30, 1978

In accordance with Section XII of the South Shore Regional School District Agreement effective January 6, 1960, I submit herewith details of the fiscal year July 1, 1977 thru June 30, 1978, Financial transactions of the School District.

Details are presented with respect to the July 1, 1977 to June 30, 1978 estimated expenditures and their apportionment to member towns, actual receipts and expenditures, and a balance sheet and statement of outstanding debt as of June 30, 1978.

Total operating expenditures for the fiscal year were \$1,217,579.05 and Capital Outlay expenditures were \$350,991.72, details of which are shown in the expenditure schedule.

Various additional expenditures under self-explanatory titles were made as per details set forth in the expenditure schedule.

Salary increases for all employees for the fiscal year 1977-1978 averaged 5.67% and the total of all salaries paid equaled approximately 71% of operating costs.

On June 7, 1977, a general contract for the construction of a "mini-addition" to our school facilities was awarded to Scaldini, Inc., of Medford, Massachusetts. Construction was started on June 27, 1977 with a target date for completion of the project in six months time on or about December 31, 1977. As of the close of the current fiscal year June 30, 1978, this project was approximately 80% completed.

Repeated construction delays occurred as the result of personnel problems that developed between the representatives of Scaldini, Inc., and the School District Committee which together with material shortages and bad weather conditions that caused extensive winter storm damage on the project, are the principal reasons for the delay incurred in completion of this project. The estimated completion date of the project at the present time is expected to be on or about November 1, 1978.

During the fiscal year ended June 30, 1978, the first two of five annual construction reimbursement receipts relative to our "mini-addition" project were received from the State School Building Assistance Commission totalling \$108,154.60.

Surplus Revenue was determined to be \$682,633.45 as of June 30, 1978 which was derived from the following sources:

Balance July 1, 1977		\$369,569.99
Additions:		
Excess District Receipts		
over estimates used		
Equipment Sales and Lost	926.29	
Insurance Revenues	3,329.14	
Investment Income	48,050.79	
Miscellaneous Income	1,842.87	
Shop Sales	30,125.73	
State Grants		
Operating Cost Reimbursed	41,403.00	
Pupil Transportation Reimbursed	(6,660.00)	
Regional School Aid Reimbursed	15,088.00	
School Construction Reimbursed	108,154.60	
Special Needs Reimbursed	41,353.00	
Tuition Income	1,832.00	
Unexpended Appropriations		
1977-78 Operating Costs	80,726.95	366,172.37
		<u>735,742.36</u>
Deductions:		
1977 Surplus revenue used to reduce		
1977-78 Operating Cost Assessment	50,000.00	
Transfer for Out-of-State Travel	1,300.00	
Transfer to School Lunch Revolving Fund	1,800.00	
Bad Check Loss	8.91	53,108.91
Balance June 30, 1978		<u><u>682,633.45</u></u>

A \$100,000.00 portion of the 1977-78 Surplus Revenue has been voted by the School District Committee to be used to reduce the July 1, 1978 to June 30, 1979 Fiscal Year Operating Cost Assessment to member towns of our school district resulting in a remaining balance of \$582,633.45.

Respectfully submitted,
John A. Ashton, *Treasurer*

**SOUTH SHORE REGIONAL SCHOOL DISTRICT
BUDGET DATA**

July 1, 1977 to June 30, 1978

OPERATING COSTS

Salaries		847,929.00	
Expenses		<u>449,077.00</u>	
Total Operating Costs			1,297,006.00
Less—1976-1977 Surplus Revenue	50,000.00	50,000.00	
1977-1978 Estimated Receipts			
Operating Cost Reimbursement	352,715.00		
Regional School Aid Reimbursement	151,222.00		
Transportation Reimbursement	<u>35,084.00</u>	<u>539,021.00</u>	<u>589,021.00</u>
Net Operating Cost Assessment to Member Towns			707,985.00
CAPITAL COSTS			
New Equipment		24,520.00	
Expansion Planning Account		<u>55,487.00</u>	
Total Capital Cost Assessment to Member Towns			<u>80,007.00</u>
Total 1977-1978 Assessment to Member Towns			<u><u>787,992.00</u></u>

**APPORTIONMENT OF 1977-1978 ESTIMATED DISTRICT EXPENDITURES
TO MEMBER TOWNS**

Towns	Operating Costs			Capital Costs		
	School Enrollment 10/1/76	Ratio	Amount	School Enrollment 10/1/73-75	Ratio	Amount
Abington	77	20.81%	147,332.00	231	21.92%	17,538.00
Cohasset	9	2.43%	17,204.00	21	1.99%	1,592.00
Hanover	60	16.22%	114,835.00	168	15.94%	12,753.00
Norwell	49	13.24%	93,737.00	127	12.05%	9,641.00
Rockland	92	24.87%	176,076.00	278	26.37%	21,097.00
Scituate	<u>83</u>	<u>22.43%</u>	<u>158,801.00</u>	<u>229</u>	<u>21.73%</u>	<u>17,386.00</u>
Totals	<u>370</u>	<u>100.00%</u>	<u>707,985.00</u>	<u>1054</u>	<u>100.00%</u>	<u>80,007.00</u>

Total Assessments

Abington	164,870.00
Cohasset	18,796.00
Hanover	127,588.00
Norwell	103,378.00
Rockland	197,173.00
Scituate	<u>176,187.00</u>
Total	<u><u>787,992.00</u></u>

**SOUTH SHORE REGIONAL SCHOOL DISTRICT
RECEIPTS**

Fiscal Year July 1, 1977 to June 30, 1978

Cash Balance June 1, 1977		86,714.26
Assessment Revenue		
Town of Abington	164,870.00	
Town of Cohasset	18,796.00	
Town of Hanover	127,588.00	
Town of Norwell	103,378.00	
Town of Rockland	197,173.00	
Town of Scituate	<u>176,187.00</u>	787,992.00
Equipment Sales and Lost		926.29
Insurance Recoveries		3,329.14
Investments		
Certificate of Deposit	2,225,000.00	
Savings Account	<u>1,017,000.00</u>	3,242,000.00
Investment Interest Income		48,050.79
Massachusetts Sales Tax		1,185.07
Miscellaneous Income		1,662.87
Rental Income		180.00
Revolving Funds		
Physical Education	989.50	
Returned Checks	179.69	
School Lunch	45,327.68	
Shop Sales Deposits	670.00	
Student Deposits	1,161.00	
Uniform Rentals	<u>11,738.13</u>	60,066.00
Shop Sales		30,125.73
State Grants		
Operating Expense Reimbursement	394,118.00	
Pupil Transportation Reimbursement	28,424.00	
Regional School Aid	166,310.00	
School Construction Reimbursement	108,154.60	
Special Needs Reimbursement	<u>41,353.00</u>	738,359.60
Salaries & Wages Accrued		
1976-1978 Custodial	10,902.31	
1977-1978 Instructors	<u>44,277.75</u>	55,180.06
Tuition Income		
Evening	732.00	
Evening Registration	<u>1,100.00</u>	1,832.00
Withholding		
Blue Cross	23,544.00	
Deferred Annuities	11,767.55	
Federal Income Tax	122,326.01	
Group Life Insurance	474.63	
Mass. Teachers Retirement	30,955.11	
Plymouth County Retirement	7,386.63	
State Income Tax	37,606.69	
Union Dues	4,868.24	<u>238,928.86</u>
Total Receipts		<u>5,209,818.50</u>
		<u>5,296,532.67</u>

**SOUTH SHORE REGIONAL SCHOOL DISTRICT
EXPENDITURES**

Fiscal Year July 1, 1977 to June 30, 1978

Operating Expenses

Salaries & Wages

District Officer	8,425.00	
Superintendent—Director	29,505.00	
Assistant Director	24,490.00	
Guidance	40,511.85	
Teachers	618,752.01	
Health	7,244.02	
Library	4,069.49	
Clerical	31,107.79	
Custodians	53,786.43	
Bus Drivers	21,836.05	
Lunchroom Supervisor	<u>6,491.90</u>	846,219.54

Other Expenses

Administrative Supplies and Expenses	73,147.15	
Travel—Administrative & Placement	4,474.81	
Books and Instructional Supplies	33,366.24	
Shop Supplies—Production & Misc.	111,235.59	
Health & First Aid	1,020.53	
Pupil Transportation	20,210.05	
Janitors Supplies & Misc. Transp.	8,361.94	
Utilities—Elec., Gas, Oil, Tel., Water	51,485.91	
Maint. Land & Building		
Salaries & Wages	80.00	
Materials & Supplies	<u>15,077.47</u>	15,157.47
Maint. Machinery & Equipment		
Salaries & Wages	3,498.00	
Materials & Supplies	<u>7,303.36</u>	10,801.36
Chapter 766 Special Needs		
Outside Services	1,517.00	
Materials & Supplies	<u>1,007.98</u>	2,524.98
Alternative Program		
Salaries & Wages	33,673.27	
Materials & Supplies	<u>5,900.21</u>	<u>39,573.48</u>

TOTAL OPERATING COSTS

1,217,579.05

Capital Outlay

New Equipment	20,830.50	
Expansion Planning Costs	<u>330,161.22</u>	350,991.72

Investments

Certificate of Deposit	2,550,000.00	
Savings Account	<u>851,869.87</u>	3,401,869.87

Mass. Sales Tax

1,223.40

Revolving Funds

Physical Education	406.41	
Returned Checks	35.13	
School Lunch—Salaries & Wages	14,888.86	
Materials & Supplies	<u>32,899.97</u>	47,788.83
Shop Sales Deposit	866.99	
Student Deposits	1,155.00	

Uniform Rentals	<u>11,264.30</u>	61,516.66
Salaries & Wages Accrued		
1976-1977 Instructors		16,269.26
Surplus Revenue		
Transfer to School Lunch Revolving Fund	1,800.00	
Loss-Bad Check	<u>8.91</u>	1,808.91
Withholdings		
Blue Cross-Blue Shield	23,022.48	
Deferred Annuities	12,101.74	
Federal Income Taxes	122,326.01	
Group Life Insurance	481.95	
Mass. Teachers Retirement	31,849.14	
Plymouth County Retirement	7,215.72	
State Income Taxes	37,606.69	
Union Dues	5,049.44	<u>239,653.17</u>
TOTAL EXPENDITURES		5,290,912.04
Cash Balance June 30, 1978		<u>5,620.63</u>
		<u><u>5,296,532.67</u></u>

SOUTH SHORE REGIONAL SCHOOL DISTRICT

Balance Sheet—June 30, 1978

General Accounts

Assets		Liabilities and Reserves	
Cash—Checking Account	5,620.63	Employee Payroll Deductions	
Savings Account	172,619.67	Blue Cross—Blue Shield	5,589.85
Certificate of Deposit	750,000.00	Deferred Annuities	2,674.50
Petty Cash Advance	<u>250.00</u>	Group Life Insurance	90.01
	928,490.30	Mass. Teachers Retirement	6,365.64
		Plymouth County Retirement	888.51
		Union Dues	<u>1,141.56</u>
			16,750.07
		Agency	
		Mass. Sales Tax	519.05
		Revolving Funds	
		Physical Education	1,317.09
		School Lunch	(5,679.22)
		Shop Sales Deposits	608.00
		Student Deposits	1,746.00
		Uniform Rentals	<u>1,353.24</u>
			(654.89)
		Appropriation Balances to Continue	
		Operating Costs	
		Salaries & Wages Accrued	62,487.17
		Capital Outlay	
		New Equipment	9,681.14
		Expansion Planning Costs	<u>156,824.31</u>
			166,505.45
		Reserve for Petty Cash Advance	250.00
		Surplus Revenue	<u>682,633.45</u>
			<u>928,490.30</u>
	<u>928,490.30</u>		
Net Funded or Fixed Debt	<u>Debt Accounts</u>		
	<u>None</u>	Outstanding Loans Payable	<u>None</u>

Hanover Park and Recreation Committee

The Hanover Park and Recreation Committee respectfully submits the following report:

The Summer Program provided approximately 550 youth of the town with instruction in swimming, tennis, and arts and crafts as well as cultural, nature, and athletic activities. The program also included tennis lessons for adult residents and an evening basketball league for young people. An awards night was again held for participants and their families at the conclusion of the program.

Through the Blue Hills Ski Program we were able to offer lessons to approximately 100 residents during the months of January and February.

In the future the Committee would like to provide additional recreational activities to serve adult and senior citizen groups. The Committee welcomes ideas and suggestions from residents regarding improvements and/or expansion of programs.

Ronald Whitt, *Chairman*
Audrey K. Yeingst, *Secretary*
J. Donald MacBain
Ernest MacFadgen
Judith A. Brooks
Patricia Beers

Report of the Hanover Planning Board

Without doubt, the most significant new factor your Board has faced this year is the creation of the Emergency Zone District along Route 53.

Several hearings have been held for expansions in the area. More can be expected this year. In addition, a good number of informal discussions, questions and inquiries have taken many hours of the Board's time. Concurrently, work is continually on-going into exploring possible alternatives to be proposed at or before the 1980 Annual Town Meeting when the Zone will expire. Last, but not least, the Board has been continually in contact with legal, engineering and other entities to determine more definitively the relative importance of various sections of the Zone with regard to water, density and traffic problems.

Residential building can now be said to be at the lowest point in several years. The causes are basically economic rather than a local phenomenon. The best available projections indicate this trend will continue for several years, but the entire picture could change overnight if some unforeseen governmental regulation or economic turnaround should occur.

In general, the work of the Board this year has been more with business Site Plans and long-range planning than before. This can be expected to accelerate even more as we continue work on the Route 53 problem for the 1980 Town Meeting.

HANOVER PLANNING BOARD

Trustees For Plymouth County Cooperative Extension Service

by
Edgar W. Spear, Director

The Plymouth County Cooperative Extension Service's Office is located on High Street, Hanson, and can be reached by calling 293-3541 or 447-5946.

This is repetitious, but for the information of new residents, we are the educational arm of the University of Massachusetts, and the U.S.D.A. at the county level. This is where the name, "Cooperative Extension" is derived.

STAFF:

Our staff is comprised of a Director, two Regional Agricultural Specialists, a Community Resource Development Specialist, two Home Economists, four 4-H Agents, and three clerical staff.

In addition to our County Staff, we administer a Nutritional Educational Program for limited-income families in the city of Brockton, (Expanded Food and Nutrition Educational Program). We have one professional nutritionist, and eight aides. This office is located at 389 Main Street, Brockton, and is funded by Federal Nutrition Funds through the University of Massachusetts, our Land-Grant College. This is for both a 4-H and Adult Program.

We have many new and varied educational programs for you. Areas in which our staff has expertise are — Agriculture

Community Resource Development
Home Economics
4-H Youth Program and
Nutrition

This past year, our Expanded Food and Nutrition Program (EFNEP), which has been located in Brockton, was expanded to all of Plymouth County's 26 towns. This was made possible through the use of C.E.T.A. Funds.

As a result of this program, we received an award from the University of Massachusetts for Outstanding Extension Programs.

In the adult phase of the program, Nutrition Assistants work with families of limited income primarily through home visits to:

- improve eating habits
- buy food wisely and economically
- store and care for food sanitarily
- know the food needs of children, adults, and elderly
- understand the relationship between good nutrition and good health.

In 1977 and 1978, there were 253 families assisted with these educational programs.

In the 4-H youth phase of the program, Nutrition Assistants and volunteers work to provide education to youth, which will contribute to personal development and improvement of diets and nutrition of their families.

In 1977 and 1978, there were 10,849 youth involved in our 4-H Nutrition Program, with the help of 690 volunteer leaders.

In our traditional 4-H Program, we have 1,129 members with 24,460 other youth

participating in our short-term and school programs. The 1970 population of Plymouth County, ages 9 to 19, was 69,945. In both our Nutrition and regular 4-H Programs, approximately 52% of Plymouth County youth have been involved in our programs.

In the Town of Hanover, there were 1,800 youth that participated in these programs.

This past year, we had an Energy Conservation Program through the Plymouth Manpower Consortium. We performed an energy audit on over 400 homes in Plymouth County, resulting in a savings of over \$100.00 for each home audited.

In your town 29 homes participated in this savings.

Contact your Town Director, Leander B. Nichols, for the County Cooperative Extension Service with any suggestions or requests.

Free bulletins are on display at our office on lawn care, gardening, nutrition, home canning and freezing, to name just a few. If you pass our office on your travels, please stop and get to know us. We continue to test soil, free of charge, for Plymouth County residents.

Our Board of Trustee members are:

Mr. Arthur Chaffee, *Chairman —Bridgewater*

Mr. Fred Freidenfeld, *Vice Chairman—Middleboro*

Mrs. Sally Carver, *Secretary—Marshfield*

Dr. Gerard Burke, *Chairman of County Commissioners—Brockton*

Mr. Maurice Donnelly—*Duxbury*

Mr. George Fraser—*Kingston*

Mr. Philip Gibbs—*West Wareham*

Mr. Robert Haviland—*Hingham*

Mr. Lester Wyman—*Hanson*

1977-78 REPORT OF TRUSTEES FOR COUNTY COOPERATIVE EXTENSION SERVICE TOWN OF HANOVER

In accordance with the General Laws of the Commonwealth, Chapter 128, the Trustees for Plymouth County Cooperative Extension Service are empowered to receive, on behalf of the County, money appropriated by any town, or by the Federal Government for carrying out the provisions of the law under which they are appointed.

Their agents have made contacts during the past year in every community, either by public meetings, individual visits, group discussions, demonstrations, or otherwise, in attempting to assist the needs of the citizens toward helping to solve management problems, better living, and better community service, and have been ably assisted by many local volunteer leaders.

A total expense of \$100.00 was incurred during the year for the purchase of material needed in carrying on the various Extension Programs. The appropriation made by your town was used for residents of the town and expended as follows:

EXPENSE 1977-1978

Books & Manuals Purchased for Town Officials	\$ 3.16
Town Director's Expense	
Bulletins, Paper, etc.	44.00
4-H School Programs, Environmental Center	25.20
4-H & Home Economic Leader Expense	<u>27.64</u>
TOTAL	\$100.00

FINANCIAL SUMMARY

1978-79 Appropriation (current)	\$100.00
Suggested Appropriation for 1979-1980	\$200.00

Respectfully submitted,
Trustees for County Cooperative
Extension Service
Edgar W. Spear, *Director*

Annual Report of the Board of Registrars

As of December 31, 1978, the registered voters were listed as follows:

Republicans	1,198
Democrats	1,893
Unenrolled	<u>2,649</u>
Total Registered voters	5,740

The term "Unenrolled" means not registered in any political party.

The Town census taken in January, 1978, showed the population of Hanover to be 11,235.

Residents may register at the Town Clerk's office daily, Monday through Friday during the regular office hours and Monday evenings 7 to 9 p.m., EXCEPT when registration is closed by law prior to elections and town meetings, presidential and state primaries and elections.

Notification of special sessions were published in the local newspapers. Signatures on all petitions and nomination papers were checked and certified. A call to the office of the Town Clerk can straighten out any questions regarding dates of registrations, party affiliations, etc.

Respectfully submitted,
Paul H. Kendrigan, *Chairman*
Eleanor M. Kimball
Elizabeth T. Amazeen
John W. Murphy, *Clerk*

Hanover School Department Annual Report

No Annual Report can do justice to the many parts of local education nor the many aspects of one of the town's largest businesses—its schools. Therefore it was decided some years ago to present in some depth different sections each year hopeful that a serious reader would review a series of such reports. This year we review curricula adjustments emphasizing a return to more basic or mandated programs and two on-going areas, preparing able students and career education. Health, business practices and communications received attention this year. A review of our athletics and a report on our graduates is expected. Much of the report concerns the High School so it is appropriate to conclude with developments to improve this building and its educational potential.

The school system's curricula are its most important tools and adjustments to keep these tools effective are ongoing activities. Emphasis has been on mandated programs and those stressing basic learnings. The high school has instituted a required basic writing course in addition to training in fundamentals taught grades K-10, Social Studies emphasis has been in evaluating what is being learned in lower grades and strengthening United States History offerings at the junior-senior level. The Science Department has brought to all students high quality special topics to enrich regular offerings. Many college-bound students have attended advanced, on-campus science programs at regional universities. Latin is becoming a stronger elective among high schoolers.

State mandated programs in Health, Physical Education and Industrial Arts led Hanover to implement improved curricula in Health—grades K-3, Physical Education K-12 and Industrial Arts at grade 6. The Music Program K-12 has continued and students at the end of their schooling have received recognitions. Twelve students were in the SEMSBA Band and Chorus, 6 in Southeast District Chorus and 3 in the All-State Chorus. In addition, two students were selected for the All-Eastern United States Chorus—a rare recognition. Curriculum offerings and student achievements continue to measure the change in the public demands on its school system.

Opportunities for the academically able student are well used in the Hanover Schools. Students with high potential, grades 1-5 meet in small groups weekly with a trained professional who challenges each student to explore in depth areas of interest, to work in groups on common topics and who plans a general course of study beyond what is offered in the regular curriculum. In addition, the teacher coordinates the students' individual work with that going on in the regular classroom. A Junior Great Books Program has started after first training groups of 30 adult volunteers who supervise student readings at all grade levels. Able students in the middle grades are challenged through regular classes and individual work with teachers. One measure of the progress of these students has been some high test scores at the end of grade 8. In high school, besides honors and advanced and accelerated courses, science fairs and other extracurricula groups there is a one-semester program to explore individual interests not met in regular courses. A student is matched with a faculty advisor in a process used successfully in college and some private schools.

Career Training is more than preparing for an entry-level job and the whole area of careers is being developed by the schools. Since one of the major goals of education is to lead individuals to successful life work, career awareness begins in the elementary

grades by having parents talk to classes about their careers, by relating reading and other material to the real world of work and other activities. In the middle grades the program expands with special programs and field trips under the general direction of a guidance person with total faculty support. In the high school there are several programs in progress to better orient staff and students to careers. Project WITZ (Women in Technology) has involved Hanover staff and students for several years and leads to information and experience for both as provided by industry in Greater Boston. A second program organized through the South Shore Chamber of Commerce began in 1978 involving programs and on-site experiences for staff and students beginning in grade 9 and expanding and growing as the young people move towards graduation. Computerized Career Information is available at the High School Guidance Department through the Massachusetts Occupational Information Service.

Hanover High School's Distributive Education and Work Study Programs have long been recognized as outstanding under its director and faculty member. Emphasis in basic math in lower grades, the placement of all 18 Distributive Education students in merchandising and food service fields and the expansion of the Work—Study Program to 48 students are but some highlights of the continuing program to place students in meaningful jobs and careers upon graduation. Lectures by business leaders, trips to local industries, coordination with local vocational—technical schools and continued support from advisory committees all contribute to increased emphasis and success in this area. Career Education is an emphasis in the Hanover Schools.

Health and Safety issues have been addressed this year in several ways. The Hanover Schools, along with the state and with great local support from various health agencies, conducted a successful campaign to have all young people successfully immunized against diphtheria, pertussis, tetanus, poliomyelitis and measles. School nurses conducted the investigations and followup needed to check every child under age 6 and then the more difficult project of establishing proof that every student over age 6 had received successful immunization. The new physical education laws require increased vigilance in health and safety both of young people and with equipment. New, more stringent requirements are coming for athletics and these, too, are being addressed. A Heart-Saver Course has been given to many staff members and now is being made available to all high schoolers. Health and Safety continue to be a major part of school operations.

Business practices of the Hanover Schools have greatly expanded based on some recommendations from a private auditing firm and other advice provided by individuals and agencies. Formal bidding of equipment and supplies has expanded to include most food and non-food items for lunch programs on a monthly basis. Athletic supplies and equipment, science supplies and other items have been added to the prior lists of goods and services covered by formal bidding. The Committee received periodic detailed financial statements, and much effort has been given to improve budget preparation practices. A system-wide inventory of furniture, equipment and non-expendable items has been updated this year and is in the process of being computerized for easy access and tight control.

Communications with segments of the public is becoming a more complex and time consuming task as the decade draws to a close. The greater desire of the public to be involved with decisions is evident at all levels of government and the schools are no exception. School Committee meetings which might have had five observers at the beginning of the decade now frequently have 50 or more people representing the press and various organizations. Meetings now are amplified by electronic means and each word is tape

recorded. The School Committee has a High School Student Advisory Committee which meets with the committee bi-monthly. There is a Citizens Advisory Committee which was created this year and composed of 20 citizens. They react to and advise the Committee on major topics. Since there was much public concern about a Growth and Development mini-course to be offered at the Junior High, the Citizen Advisory Committee made an effective study of the situation and advised the School Committee of its opinions. Groups of teachers, administrators and parents invite the School Committee to meetings to increase communications. Citizen groups advise at the High School, other groups advise on Occupational Education Programs, Evening Practical Arts and Distributive Education Programs. There have been more parents meetings, open houses and programs for adults by the schools than ever in the history of the school department this year. There are monthly newsletters from many of the schools, guidance bulletins and Superintendent's Newsletter to better inform parents.

The local media has been most helpful in covering school activities and printing school releases. In the fall of 1978 alone, exclusive of sports coverage, there were 210 articles and 48 pictures printed that were produced by staff members anxious to keep the public informed of school activity. Internally, the professional staff communicate through regular committee meetings, some 35 committees meet on some form of regular basis, while there are general staff meetings and in-service activity all designed to communicate information so that young people are better educated.

Interscholastic Athletics and intramural sports continue to help hundreds of young people. Over 500 students grades 5-8 participate in seven intramural sports. Hanover enters teams in 14 interscholastic sports, often teams at three different levels. In the Winter 173 youngsters participated. The Girls Gymnastics Team won its first league championship. Basketball involved 126 boys and girls with the boy's varsity team winning its third consecutive league title and doing well in post season tournaments. In the Spring, 207 students participated in baseball, softball, golf, boys and girls tennis and track which now has 34 boys, 28 girls on its varsity squad. Fall has the most participants, 284, on teams in football, field hockey, soccer and cross-country where both boys and girls participate.

Hanover graduates continue to do well—a credit both to their ability and the school program. Entering four year colleges were 89 (41%), attending two year colleges were 40 (18%) while entering other training were 6 (3%) and joining the full time work force were 48 (22%). Some 34 moved away, were unemployed or otherwise failed to respond to a follow-up study. A five-year follow-up survey will be taken to more accurately determine student progress after high school. Of those being accepted to private colleges, the schools represented cover the country including the most famous small and large colleges of New England. Three received appointments at United States Service Academies. Some students are accepted to prestigious private colleges but, because of money or other reason, choose another college. Even within commuting range, 10 were accepted at Boston University, 13 at Northeastern and 7 at Boston College but fewer attended.

Of all Hanover young people of school age, 98 percent are educated at public expense while 2% choose private school education. Of this 2%, 77% of them are at parochial schools. Some 50 young people are receiving a specialized education at South Shore Vocational at town expense. Of the 400 young people receiving some special needs education, as required under state and federal statutes, some 50 are attending schools other than in Hanover to best meet their special needs. As we can better meet these needs in our regular program, these costs to the taxpayer can be lessened.

Renovations for the High School have been a continuing concern for several years and much activity occurred in 1978. A Special Ad Hoc Committee was appointed by the School Committee in 1975 to determine improvement needs and to recommend solutions. This committee recommended that a renovation/expansion program be undertaken, and as a result, the 1976 Town Meeting authorized the appointment of a Building Committee but their recommendations were defeated at a subsequent Town Meeting. A Special Town Meeting authorized the present Building and Grounds Committee, which has been hard at work since February 1978. This Committee has held more meetings and conducted more basic research than any other group faced with the problem.

The problem, which the Town will eventually resolve, concerns the physical and educational aspects of the High School. Renovations at local tax expense and with no state aid have been postponed in favor of a more comprehensive plan carrying state approval, hence significant financial aid. Physical features like sanitation, roofs, energy conservation, cafeteria, gymnasium and music space for a modern high school are involved. Educational and support features deal with upgrading a facility built 20 years ago for a junior-senior to a comprehensive high school preparing 16—18 year olds to compete for college and jobs. Changing times and laws, and community interests also impact on what the high school should be. The time for reaccreditation of the high school approaches which is still another consideration. Upgrading the junior high facilities still in the High School, developing more adequate business education, library, guidance, athletic, special needs facilities and occupational training areas are but some of the problems being considered. What is finally determined and who will pay the cost will be the town's answer to the most serious concern facing the schools—the future of the High School.

Report of the Animal Inspector

To the Board of Selectmen and
the Citizens of Hanover:

I submit my report for the year 1978.

Dog bite cases quarantined	35
The following animals inspected:	
Horses	104
Ponies	56
Beef Cattle	14
Dairy Cattle	4
Goats	4
Sheep	6
Swine	26
Burro	1
Premises Inspected	55

Respectfully submitted,
Richard J. Simmons,
Inspector of Animals

Report of the Tax Collector

To the Hanover Board of Selectmen and the Residents of Hanover.

In June, 1978, Mrs. Eleanor Blaisdell retired as Tax Collector after eleven (11) years in office. I made application to, and was selected by your Board of Selectmen to fill the unexpired second year of the elected term of office.

More than sixteen thousand, two hundred (16,200) Motor Vehicle Excise, Real Estate and Personal Property bills were mailed from the Tax Collector's Office during 1978. Collections during this period amounted to \$7,552,322.16. This was over \$300,000.00 more than was collected in 1977. Even though Real Estate Tax Bills were mailed thirty (30) days late for the November, 1978 billing, due to the revaluation of the Town, it was not necessary for the Treasurer to borrow any monies in anticipation of revenue.

Water rates were collected at the Tax Collector's Office through June, 1978. Since July 1st, water bills are paid at the Town Treasurer's Office or directly to the Department of Public Works at Pond Street.

I must thank all those people who aided me, and answered or located the answers to all of my many questions during my time in office. Much appreciation is also extended to my predecessor, Mrs. Eleanor Blaisdell, who most graciously helped me to become acquainted with this office, and advised me of the many different and varied aspects of my new position.

Please know that my office is always ready to be of service to any resident in any way we can. Do not hesitate to contact the Tax Collector's Office if we can be of assistance to you.

Respectfully submitted.

Grace Q. Smith, *Tax Collector*

Department of Veterans' Services

Benefits are provided to needy Veterans and their dependents of the Town of Hanover in accordance with Chapter 115, General Laws, Commonwealth of Massachusetts as amended.

The Office of Veterans' Services also provides to Veterans of Hanover and their dependents information, advice and assistance to enable them to gain the benefits to which they may be entitled relative to compensation, pension, hospitalization, education, and any other benefits provided by the Veterans Administration.

Office hours at the Town Hall are each Monday evening from 7 to 9:30 and Wednesday evening by appointment.

Respectfully submitted,

Edward J. Norcott,
Director of Veterans Services
Veterans Agent

Report of the Town Government Study Committee

To the Citizens of the Town of Hanover:

During 1978 the Hanover Town Government Study Committee continued in its efforts of studying the efficiency and operation of the various government functions and units. The vast majority of this Committee's time in 1978 was expended in the area of studying the need of a full time administrative position, reporting to the Board of Selectmen, to represent/coordinate the administrative functions of town government for Hanover's chartered governing body.

This endeavor encompassed a lengthy questionnaire and analysis of towns the relative size of Hanover throughout the eastern portion of Massachusetts. The resultant two Articles that the Committee sponsored at the 1978 Annual Town Meeting requested both funding and a detailed By-Law addition to regulate the powers and scope of the new administrative function. Although these Articles narrowly missed approval by the townspeople, each passing month reinforces the need, in the eyes of this Committee and other factions within town government, of this type of administrative function for the growing Town of Hanover.

Other areas that the Government Committee studied is gasoline accountability, with a report issued to the Board of Selectmen in November 1978; the completion of the outstanding study of motorized equipment or "rolling stock", with a report to the Selectmen due in early 1979; and our new area of study of telephone use within town government. When each of these studies is complete, the corresponding report is submitted to the Selectmen for evaluation and action as required, with copies to other governmental units as required.

Concerning members of this Committee, it was indeed with great regret that we received the resignations of both Francis Mitchell and Richard Cooke, Jr. Two new members were appointed by the Town Moderator late in the year and we welcome James F. Morrissy, Jr. and Chester K. Tom to our Committee. We look forward to their contributions.

In conclusion, the Hanover Town Government Committee is dedicated to improving town government for the Town of Hanover and believe deeply in the need for an administrative position for our town. The expense incurred could easily be offset by the benefit to our town that this position could yield.

This report is submitted as an ongoing report of progress of the Hanover Town Government Study Committee.

Respectfully submitted,

Gerald F. Huban, *Chairman*
Raymond P. Sherman, *Vice Chairman*
Chester K. Tom, *Clerk*
James F. Morrissy, Jr.
Richard B. Smith

Report of the Town Treasurer

July 1, 1977 to June 30, 1978

Cash Balance, June 30, 1977	\$ 313,069.51
1977-1978 Receipts	<u>15,063,492.38</u>
Total Receipts	15,376,561.89
Less 1977-1978 Expenditures	<u>15,047,509.28</u>
Cash Balance, June 30, 1978	329,052.61

REVENUE SHARING FUNDS

Balance, June 30, 1977	232,296.40	
1977-1978 Receipts	194,167.00	
Interest	<u>16,459.77</u>	442,923.17
Less Expenditures 1977-1978		<u>172,056.64</u>
Balance, June 30, 1978		270,866.53

ANTI-RECESSION FUND

Balance, June 30, 1977	45,812.00	
Receipts	28,998.00	
Interest	<u>1,749.65</u>	76,559.65
Expenditures		<u>63,896.65</u>
Balance, June 30, 1978		12,663.00

William H. Dowden, Trust Fund

Balance on Deposit, June 30, 1977	854.05	
Interest added in 1977	46.69	
Less Expended in 1977	—	
Balance on Deposit, June 30, 1978		900.74

Florence Goss Trust Fund

Balance on Deposit, June 30, 1977	837.91	
Interest added in 1977	45.86	
Less Expended in 1977	15.00	
Balance on Deposit, June 30, 1978		868.77

Joseph E. Wilder

Women's Relief Corp Trust Fund

Balance on Deposit, June 30, 1977	2,512.97	
Interest added in 1977	137.50	
Less expended in 1977	—	
Balance on Deposit, June 30, 1978		2,650.47

E. Q. Sylvester Trust Fund

Balance on Deposit, June 30, 1977	6,626.13	
Interest added in 1977	345.38	
Less expended in 1977	800.00	
Balance on Deposit, June 30, 1978		6,171.51

Post War Rehabilitation Fund		
Balance on Deposit, June 30, 1977	10,326.06	
Interest added in 1977	564.50	
Less expended in 1977	--	
Balance on Deposit, June 30, 1978		10,890.56
B. Everett Hall Fund		
Balance on Deposit, June 30, 1977	5,130.30	
Interest added in 1977	240.08	
Less expended in 1977	--	
Balance on Deposit, June 30, 1978		5,370.38
Stabilization Fund		
Balance on Deposit, June 30, 1977	209,107.53	
Interest added in 1977	11,312.61	
Less expended in 1977	--	
New Funds added in 1977	--	
Balance on Deposit, June, 30, 1978		220,420.14
Salmond School Trust Fund		
Balance on Deposit, June 30, 1977	7,260.98	
Interest added in 1977	398.55	
Less expended in 1977	--	
Balance on Deposit, June 30, 1978		7,659.53
Alice H. Washburn Scholarship Fund		
Balance on Deposit, June 30, 1977	9,541.56	
Interest added in 1977	521.62	
Less expended in 1977	--	
Balance on Deposit, June 30, 1978		10,063.18
Mary & William Ahearn Scholarship Fund		
Balance on Deposit, June 30, 1977	26,638.20	
Interest added in 1977	1,462.20	
Less expended in 1977	--	
Balance on Deposit, June 30, 1978		28,100.40
Mildred H. Ellis Trust Fund		
Balance on Deposit, June 30, 1977	11,920.47	
Interest added in 1977	654.32	
Less expended in 1977	--	
Balance on Deposit, June 30, 1978		12,574.79
Cemetery Trust Fund		
Balance on hand, June 30, 1977	119,176.27	
Interest added in 1977-1978	5,201.02	
Less expended in 1977-1978	2,601.80	
New Account added in 1977-1978	2,437.50	
Balance on hand, June 30, 1978		124,212.99

300th Anniversary Committee
of the Town of Hanover

Balance, June 30, 1978

100.00

Respectfully submitted,

Dorothy E. Tripp,
Town Treasurer

The following are the wages paid for the year 1978 for a total of \$6,407,584.67.

WITHHOLDINGS:

Federal Taxes:	\$879,041.36	Ply. County Retirement:	\$ 96,503.05
State Taxes:	288,551.69	MA Teachers' Retirement:	199,147.01
Health Insurance:	165,702.70	Dues (various)	23,979.93
Life Insurance:	3,470.85	Annuities	92,635.95
Miscellaneous:	105,901.88	(Savings, Credit Union, Etc.)	

Athletic Officials (school) and election workers have not been listed.

TOWN PAYROLL

Employee	Regular	Overtime	Gross
TOWN HALL			
Amazeen, Elizabeth T.	\$	\$	\$ 2,712.82
Anderson, Edna G.			11,006.06
Ashton, John A.			8,276.98
Bartholomew, Barbara			1,279.73
Beal, Barbara			979.34
Bigler, Frederick			1,200.00
Borne, Janet			9,018.88
Borne, Lewis	9,578.40	487.28	10,065.68
Bovaird, James	11,226.37	788.66	12,015.03
Briggs, Frederick			1,200.00
Cooke, Maureen			993.73
Cruise, Joan L.			3,457.08
Cummings, Frances E.			9,055.24
DeBoer, Marilyn J.			1,616.57
Deluse, A. Donald			1,200.00
Finch, Joann			1,822.33
Gallo, Joseph			3,066.22
Gillan, Basil J.			440.60
Hammond, Edward R., Jr.			500.00
Hannigan, Joseph E.			936.71
Hannon, Leo J.			4,247.49
Harris, Harry C.			1,200.00
Hashem, Arthur C., Sr.	8,412.82	227.69	8,640.51
Houghton, Eleanor B.			6,401.12
Inglis, Charles Sr.	14,305.98	502.39-fire	14,808.37
Kendall, Lois A.			8,495.51
Kendrigan, Paul H.			146.19
Kimball, Eleanor M.			5,882.74

Litchfield, Paul N.			17,277.26
Lovell, Edith S.	9,236.92	485.89	9,722.81
Lovell, R. Irving			1,346.69
Luscinski, Theodore F.			142.20
Malloy, Doris M.	8,326.25	42.76	8,369.01
McLaughlin, Ruth J.			7,096.21
Milbery, Frank			260.00
Mullin, William			8,684.27
Murphy, John W.			10,041.98
Nagle, David G., Jr.			4,000.00
Nawazelski, Diane			432.74
Newcomb, Henry S.			959.82
Nichols, Jean L.			4,320.40
Norcott, Edward J.			4,068.52
O'Brien, Janet W.			1,200.00
Packard, Ralph C.			360.90
Packard, Ruth S.			646.56
Petty, Dolores C.			8,495.51
Simmons, Richard J.	12,807.05	550.00-Animal Insp.	13,357.05
Slaney, Lawrence E.			910.00
Smith, Grace Q.			5,047.37
Smith, June I.			5,331.65
Staples, Elizabeth G.			1,154.75
Stewart, Robert J.			3,852.72
Stoddard, Gertrude E.	8,788.65	496.56	9,285.21
Studley, Wendell			5,714.32
Sullivan, Albert E., Jr.			1,000.00
Tanner, Cindy A.			4,216.94
Tripp, Dorothy E.			10,079.94
Ward, M. Claire			1,157.45
Woodward, Beverly			3,691.69

POLICE	Regular	Overtime	Sp.Details	Gross
Lingley, John B.	15,870.10	2,315.64	64.50	18,250.24
Cruise, James E.	15,406.27	1,802.19	94.00	17,302.46
Scott, William	15,993.60	3,203.91	1,362.00	20,559.51
Davis, James R., Jr.	16,018.60	2,838.80	584.00	19,441.40
Richards, Wayne M.	16,209.60	3,631.55	1,898.00	21,739.15
Roach, Paul J.	14,015.08	1,407.36	2,383.00	17,805.44
Lunetta, Paul V.	14,015.08	2,765.37	1,535.75	18,316.20
Hayes, Thomas F.	14,110.08	3,399.17	2,680.00	20,189.25
Young, Gary A.	14,015.08	3,187.54	752.00	17,954.62
Anderson, Ralph	14,353.58	4,370.15	1,428.00	20,151.73
Hooper, Robert A.	14,154.58	1,493.87	3,614.00	19,262.45
Jones, Allan P.	14,111.08	5,223.28	2,634.00	21,968.36
Kenerson, Paul E.	13,503.24	1,478.01	1,306.50	16,287.75
Colby, Robert G.	13,544.38	4,109.07	2,277.00	19,930.45
Hansen, Peter C.	13,602.38	3,892.53	4,565.50	
			School - 400.00	22,500.41
Hayes, Paul R.	13,440.38	1,967.21	2,060.00	17,467.59
Spooner, William B., III	13,588.38	4,207.50	2,511.50	20,307.38
Swift, Richard C.	11,868.71	1,511.15	165.50	13,545.36
Newcomb, Paul C.	12,282.63	1,695.50	810.00	14,788.13
Anderson, Douglas R.	12,394.63	2,668.47	1,515.00	16,578.10
Rollins, Howard E.	12,365.63	3,132.82	1,786.00	17,284.45

Ruszyk, William J.	11,616.54	3,972.50	1,162.50	16,751.54
Zwicker, David G.	25,232.60		Constable – 15.00	
			Att. Off. 550.00	25,797.60
Cobb, Erwin S.	178.04			178.04
Farrar, Harland W.			32.00	32.00
Gilson, Robert W.			56.00	56.00
Hawkins, Laurence	1,725.71		1,794.25	3,519.96
Methot, Stephen	212.16		328.00	540.16
Powers, Bernard	948.69		96.00	1,044.69
Rakauskas, Richard J.	1,191.92		1,618.75	2,810.67
Sage, Frederick Sr.	89.25			89.25
Schultz, Paul T.	1,203.48		1,079.50	2,282.98
Shaw, Earl H.			76.00	76.00
Woodward, Nancy	2,978.14		1,624.56	4,602.70

FIRE—EMT	Regular	Overtime	Standby &/or Call Fire	Gross
Allen, James W.	14,190.28	1,003.91	1,313.72	16,507.91
Bezanson, William J.	13,245.44	2,362.31	1,231.11	16,838.86
Blanchard, Kenneth	11,660.74	1,959.02	910.27	14,530.03
Blanchard, Wendell	19,821.00			19,821.00
Graham, Donald K.	12,990.67	1,916.58	1,393.88	16,301.13
Hayes, Donald C., Jr.	12,675.51	2,940.26	715.71	16,331.48
Matthews, Henry J.	12,367.59	979.67	721.68	14,068.94
Lemish, Anthony	10,456.16			10,456.16
Purcell, James A.	12,728.04	1,618.23	711.57	15,057.84
Tucker, Stephen R.	12,728.04	2,936.51	351.54	16,016.09
Blanchard, Jeffrey			831.43	831.43
Coburn, Janis			1,104.00	1,104.00
DeBoer, Steven R.			963.99	963.99
Dunbar, Ronald G.			882.59	882.59
Hannigan, Joseph Hugh			6,244.79	6,244.79
Ingle, Thomas H., Jr.			4,457.95	4,457.95
Monks, Harry E., Jr.			5,473.73	5,473.73
O'Toole, Michael C.			673.88	673.88
O'Toole, Thomas J.			850.50	850.50
Richardson, Stephen T.			5,195.98	5,195.98
Salvucci, Thomas			3,447.40	3,447.40
Tufts, Robert L.			1,201.87	1,201.87
Wenzlow, Eric W.			706.03	706.03

SCHOOLS

Supt. Office	Regular	Coaching	Other	Gross
Fox, Robert P.	39,490.88			39,490.88
O'Donnell, Charles A.	28,022.02		500.00	28,522.02
Johnson, Kenneth R.	32,490.90	714.28		33,205.18
DeMartino, Joseph M.	15,618.88			15,618.88
Harris-Ryan, Margaret	17,070.12			17,070.12

High School

Virtue, Donald B.	32,191.90			32,191.90
Doherty, Edward M.	27,067.04			27,067.04
Walsh, David M.	26,232.57			26,232.57
Arenstam, Michael	24,721.13			24,721.13
Baker, Peter C.	20,232.19		300.00	20,532.19
Barke, Richard G.	18,279.64			18,279.64

Bloom, Robert	20,232.19		20,232.19
Bologna, Patricia G.	15,618.88		15,618.88
Borek, Michael	19,902.22		19,902.22
Cavallaro, Karen	7,456.71		7,456.71
Clinton, D. Kenneth	7,757.11		7,757.11
Condon, Robert J.	17,020.12	2,256.57	19,326.69
Cook, William D.	14,947.42	1,200.00	16,147.42
Crosby, Priscilla	20,212.19		20,308.19
Curry, John T.	22,130.46		22,130.46
Driscoll, Ann Marie	4,591.71	241.07	4,832.78
Drozdzowski, Melanie	16,716.40	780.00	17,496.40
Ehrmann, David M.	12,344.54		12,344.54
Ferency, Stuart A.	13,005.86		13,005.86
Gerrish, Harry	21,850.60	1,428.56	23,279.16
Glendye, Steven T.	17,070.12	1,488.82	18,558.94
Guenard, J. David	18,632.91	456.00	19,088.91
Hahn, Judi	15,655.04		15,655.04
Hansen, Sharon	13,551.59	714.28	14,265.87
Heleen, Howard G.	17,070.12	3,014.32	20,084.44
Hickey, Paul W.	18,279.64	1,344.28	19,623.92
Hughes, Eleanor F.	5,634.90		5,634.90
Jakub, David	22,714.92	2,473.56	25,188.48
Johnson, Arlene M.	18,162.18	714.28	18,876.46
Leadbetter, Elaine H.	17,212.41	754.00	17,966.41
Libertine, Rocco W.	22,474.92		23,194.92
Lovejoy, Liliane B.	18,632.91		18,632.91
Mannis, Daniel B.	22,130.46	788.25	22,918.71
McCaffrey, Frances T.	13,657.08	1,620.00	15,277.08
McDonald, Diane	12,142.38		12,142.38
McNeil, Constance	17,811.46		17,811.46
Rice, Dorothy A.	22,047.98		22,047.98
McSheffrey, James M.	24,648.35		24,948.35
Miller, Ralph	24,648.35		26,235.35
Nelson, Kenneth A.	22,047.98	220.00	22,267.98
Neundorf, F. Joseph	12,644.11		12,644.11
Norton, Robert C.	9,850.45		9,850.45
Peterson, George A.	6,841.26		6,841.26
Pollard, H. Alexandra	15,618.88		15,618.88
Quirk, Edward P.	20,842.07		20,842.07
Robbins, Joy M.	16,716.40	1,080.00	17,796.40
Ryan, Caroline	5,157.45		5,157.45
Sampson, Georgette	2,063.88		2,063.88
Schneider, Judith A.	18,632.91	2,821.38	21,454.29
Schrader, John R.	16,716.40	764.28	17,480.68
Scott, John A., II	20,954.30		20,954.30
Sheehan, John J.	22,047.98		22,047.98
Shoenig, Edward M.	21,777.35	516.97	22,294.32
Slawson, Mary Ann	6,063.84		6,063.84
Slawson, Robert R.	18,632.91		18,632.91
Stadfeld, Elaine B.	13,551.59		13,551.59
Stetson, Diane L.	17,033.97		17,033.97
Stewart, Barbara S.	8,858.29	527.00	9,385.29
Stokinger, Susan W.	22,130.46		22,130.46
Straffin, Henry D.	18,279.64	480.00	18,759.64
Streeter, Ruth	9,817.58		9,817.58

Taylor, Pamela G.	18,595.78	573.02	19,168.80
Travers, Bernadine	13,758.14		13,758.14
Vafides, John	22,714.92		22,714.92
Webb, Winifred K.	22,714.92	300.00	23,014.92
Wolfe, Robert L.	18,632.91	612.24	19,245.15
VanDyke, Percy J.	22,047.98	600.00	22,647.98
Vernani, Joan M.	18,162.18	3,193.57	21,355.75
Wilcox, William J., Jr.	23,642.62	3,070.40	26,713.02
Jr. High School			
O'Neil, Philip J.	30,976.01		30,976.01
Harrington, John M.	25,626.51		25,626.51
Lucove, Jeffrey S.	10,028.37		10,028.37
Bell, William E.	16,362.62		16,362.62
Belmore, Steven	15,219.85		15,219.85
Brauner, Trina D.N.	12,863.80		12,863.80
Briggs, Arnold	20,842.03		20,842.03
Cadogan, John	17,848.72		17,848.72
Casoni, David J.	17,781.55	100.00	17,881.55
Chop, Catherine	17,811.46		17,811.46
Stone-Connolly, Margaret	13,180.09	494.00	13,674.09
Coulstring, Carl	16,362.62	780.00	17,142.62
Crean, Robert A.	15,219.85	500.00	15,719.85
Crehan, Frances	12,638.96	910.20	13,549.16
Cummings, Anne T.	16,010.03		16,110.03
Curran, Francis J.	25,417.08		25,417.08
Doll, Frederick	22,130.46	717.24	22,847.70
Downey, Joseph T.	14,745.29	494.00	15,239.29
Edwards, Robert A.	4,591.71		4,591.71
Farrell, Michael F.	18,632.91	2,040.80	20,673.71
Ferrari, Karen	20,212.19		20,212.19
Freeland, Paul W.K.	19,377.67		19,377.67
Hilliard, Donald E.	22,714.92		22,714.92
Jenkins, Richard L.	21,087.73	1,800.00	22,887.73
Kowilcik, Thaddeus W.	16,362.62		16,362.62
Lasalle, Karen F.	17,020.12		17,370.12
Magnussen, David R.	14,867.13	1,071.40	15,938.53
Margaret, Robert T.	14,994.99		15,194.99
McIver, Barbara	23,597.99		23,597.99
McMahon, Marsha A.	4,591.71		4,591.71
Mee, Rosemary J.	22,714.92		22,714.92
Molyneaux, Leslie J.	20,320.76	814.12	21,134.88
Montgomery, Ruth G.	18,279.64		18,279.64
Moran, Wendy J.	12,638.96		12,638.96
Morris, Elaine L.	22,130.46	780.00	22,910.46
Mytkowicz, Patricia Ann	14,636.32		14,636.32
Nicholson, Linda J.	14,947.42		14,947.42
Norton, Robert M.	20,232.19		20,432.19
O'Brien, Marilyn J.	18,095.86		18,095.86
Peterson, Wayne R.	17,070.12		17,370.12
Riendeau, Diane C.	17,848.72		18,348.72
Schnabel, Paul	13,408.49	635.70	14,044.19
Searles, Richard	19,723.67	494.00	20,217.67
Servin, Linda J.	15,618.88		15,718.88
Sheridan, Lourdeen	18,731.30	500.00	19,231.30

Slote, Jan	15,618.88		15,618.88
Smith, Cheryl A.	15,941.88	100.00	16,041.88
Sullivan, David R.	16,683.22	200.00	16,883.22
Sylvia, James A.	14,108.28	30.00	14,138.28
Tolken, Joyce A.	16,359.22	3,820.60	20,179.82
Usovicz, Alyce M.	12,638.96	1,010.25	13,649.25
Walzer, Wendy A.	17,105.67		17,105.67
Wilson, James A.	13,972.43	1,051.00	15,023.43
Young, Patricia Ann	16,716.40		16,716.40
Sylvester School			
Sides, William B.	27,846.00		27,846.00
Barker, Barbara	18,279.64	100.00	18,379.64
Brown, Mildred	22,714.92		22,714.92
Coccimiglio, Catherine	17,070.12		17,070.12
Fife, Betty H.	11,065.50		11,065.50
Gellatly, Linda J.	11,476.56	200.00	11,676.56
Harrigan, Bonnie	13,408.49		13,408.49
Morrison, Bruce	12,306.72	100.00	12,406.72
Mortimer, Martha A.	17,811.46	100.00	17,911.46
Rull, Joseph E.	16,835.14	800.00	17,635.14
Sallustio, George J.	11,997.47	240.00	12,237.47
Sciacca, Ellen M.	18,565.08		18,565.08
Smith, Robert J.	11,997.47	300.00	12,297.47
Thomas, Elizabeth M.	18,632.91		18,632.91
Varner, Anita J.	6,951.48		6,951.48
Weiler, William J., Jr.	12,985.93	300.00	13,285.93
Westfield, Margaret O.	5,778.00		5,778.00
Wooster, Tyler S.	18,632.91		18,632.91
Center School			
Erickson, Richard J.	28,195.96		28,195.96
Anderson, Margot E.	12,347.18	169.68	12,516.86
Anderson, Mary	9,316.54	96.86	9,413.40
Belcher, Priscilla	18,136.72		18,136.72
Blake, Richard	17,070.12	3,441.75	20,511.87
Coleman, Maryann R.	18,731.30		18,731.30
Coyle, Francis W.	11,688.24	655.70	12,343.94
Edgerly, Robert F.	22,264.28		22,264.28
Ehrenzeller, Lois M.	22,130.46		22,130.46
Elofson, Janice	18,632.91		18,632.91
Field, Carol G.	18,632.91		18,632.91
George, Deborah	9,964.25		9,964.25
Ghizari, Claire L.	11,618.40		11,618.40
Grote, Darlene R.	16,359.22		16,359.22
Huff, Florence	20,232.19		20,232.19
Koelsch, Josephine	14,434.29		14,434.29
Lubarsky, Enid	19,284.78		19,284.78
McGowan, Eileen	14,947.42		14,947.42
Moyer, Maria M.	21,204.30		21,204.30
Phillips, Karen E.	12,638.96		12,638.96
Randall, Holly Anne	6,779.40		6,779.40
Riley, Barbara	18,423.64		18,423.64
Sanders, Wilma	8,924.63	300.00	9,224.63
Shanahan, Robert L.	15,219.85		15,219.85

Svajian, Patricia H.	7,434.13	35.95	7,470.08
Warden, Loretta D.	20,403.64		20,403.64
Cedar School			
Burns, Margaret	29,759.08		29,759.08
Jolly, William J., Jr.	25,851.02		25,851.02
Allen, Miriam	9,316.54	514.25	9,830.79
Babcock, Sylvia	20,232.19		20,232.19
Brabazon, Betty	18,423.64		18,423.64
Burns, Elizabeth C.	9,826.98	339.66	10,166.64
Butler, Yvonne Y.	18,279.64		18,279.64
Condon, Kathleen A.	13,551.59		13,551.59
Douillette, L. Ruth	14,108.28		14,108.28
Eddy, Marilyn M.	11,688.24		11,688.24
Gage, Audrey B.	19,437.67		19,437.67
Garland, Susan S.	3,420.90		3,420.90
Gravelle, Elizabeth A.	23,236.61		23,236.61
Gregory, Patricia A.	7,610.45	237.08	7,847.53
Hersey, Hazel J.	17,954.85		17,954.85
Howard, Eleanor R.	18,254.64		18,254.64
Hurstak, Shaw, Linda	11,977.47		11,977.47
Jackson, Linda M.	11,977.47		11,977.47
Jacquith, Helen K.	18,632.91		18,632.91
Joubert, Deborah A.	8,005.54	244.86	8,250.40
Kelley, Karin G.	11,476.56		11,476.56
Knowles, Deborah	11,476.56	19.50	11,496.06
MacFadgen, Jean	9,316.54	92.24	9,408.78
MacFarlane, Helen R.	14,947.42		14,947.42
Mapelsden, Joan R.	18,632.91		18,632.91
Maxwell, Wendy J.	16,716.40		16,716.40
Meede, Jane E.	20,842.03		20,842.03
Noyes, Louise C.	8,180.22	533.60	8,713.82
Parker, Gillian Ann	15,655.04		15,655.04
Perchard, Jeannette	16,154.03		16,154.03
Richardson, Donna	15,219.85	866.00	16,085.85
Ross, Anita N.	20,842.03	580.00	21,422.03
Russell, Linda L.	18,162.18		18,162.18
Ryan, Pamela M.	2,402.55	275.67	2,678.22
Sayles, Anne B.	17,954.85		17,954.85
Trongone, Barbara	20,232.19		20,232.19
Whitt, Julie W.	16,506.62	754.00	17,260.62
Salmond School			
Sweeney, Walter L.	27,674.92		27,674.92
Cole, Barbara R.	17,421.68		17,421.68
Conglaton, Elsie E.	18,632.91		18,632.91
Cox, Judith Lynn	11,476.56		11,476.56
Flynn, Mary Brenda	18,279.64		18,279.64
Forman, Elizabeth P.	15,174.38	990.25	16,164.63
Hansen, Sophy C.	9,185.07	433.53	9,618.60
Josselyn, Ellen	18,279.64		18,279.64
Mahoney, Alice B.	5,999.34	273.77	6,273.11
O'Brien, Constance J.	15,799.40	200.00	15,999.40
Sawyer, Mabel K.	10,423.49		10,423.49
Swardlick, Debra Wise	18,279.64	240.00	18,519.64

Wignall, Harry J.	12,344.54		153.06	12,497.60
Finals				
Osborne, Marion	15,606.31		75.00	15,681.31
O'Sullivan, Maura	7,493.77		200.00	7,693.77
Palermo, Richard J.	11,829.31			11,829.31
School Nurses				
Carney, Barbara A.	11,005.50			11,005.50
Coulon, Elaine D.	4,529.61			4,529.61
Frank, Janice B.	6,656.02			6,656.02
DPW	Regular	Overtime	Call Fire	Gross
Beal, Philip C.	20,136.74		270.95	20,407.69
Billings, Douglas N.	10,816.00	4,735.41		15,551.41
Billings, John F.	10,146.00	5,178.14		15,324.14
Draper, Douglas	8,226.40	1,645.91		9,872.31
Gallant, Amos	9,482.98	148.72		9,631.70
Gardner, William	9,755.20	1,194.20		10,949.40
Herrmann, Steven D.	8,945.21	1,112.72		10,057.93
Hoadley, John E.	12,177.82	7,157.52	313.76	19,649.10
Hodges, John C.	11,522.98	4,069.32		15,592.30
Houghton, Kenneth W.	5,563.16	97.45	600.72	6,261.33
Howard, Donald H.	12,448.80	6,265.44		18,714.24
Inglis, Charles L., Jr.	11,232.00	3,721.91		14,953.91
Inglis, Robert E.	9,266.00	1,920.42	102.00	
			EMT- 4,474.17	15,762.59
Jokinen, Charles F.	11,098.18	4,076.54		15,174.72
Josselyn, Duncan L.	5,063.87	31.52		5,095.39
Lloyd, Robert F.	10,404.72	2,878.86		13,283.58
Macleane, Curt	3,748.88	99.72		3,848.60
Morse, William	11,533.60	3,874.65		15,408.25
Neal, Betsey L.	8,291.40	383.31		8,674.71
Owens, John	8,236.80	2,134.38		10,371.18
Scozzari, John	7,924.80	3,579.04		11,503.84
Shorey, Philip E.	8,343.28	439.94	218.58	
			EMT- 2,474.32	11,476.12
Sides, Robert T.	9,744.80	3,817.04	272.00	13,833.84
Simmons, Herbert D.	22,249.76			22,249.76
Smith, Scott O.	406.40	76.20		482.60
Stoddard, Everett M.	15,212.08	59.58		15,271.66
Strahan, Lowell C.	10,816.00	5,306.53		16,122.53
Tanner, Cathleen A.	7,622.80	643.22		8,266.02
Tanner, Greta A.	7,877.71	235.82		8,113.53
Thompson, Theodore	11,232.00	460.73		11,692.73
Turner, Clyde	11,712.64	4,309.62		16,022.26
Yetsook, George	6,110.00	157.00		6,267.00
Smith, Glenn R.	4,115.03	252.20	131.75	4,498.98
McNamare, Michael E.	2,228.92	19.08		2,248.00
Winslow, Jon H.	1,925.48	62.01		1,987.49
Winslow, Donald	126.28			126.28
Library				
Anderson, Nancy D.	8,862.62	35.74		8,898.36
Flammia, Eleanor R.	3,672.96—Lib.		Tn. Acct.— 2,670.91	6,343.87

McElman, Muriel L.	7,340.06		7,340.06
Moylan, Martin T.	2,886.88		2,886.88
Spielman, Rozelin	11,119.35		11,119.35
Spurr, Manilla M.	8,862.62	35.72	8,898.36
Yeingst, Audrey K.	3,990.36	52.86	4,043.22
Moylan, Martin J.	362.25		362.25
Comm. Center			
Barron, Wanda J.	1,606.78	39.73	1,646.51
Hannigan, Meredith	7,229.58	1,492.30	8,721.88
Landers, Thomas, Jr.	4,196.34	591.23	5,065.37
Nawazelski, Eleanor M.	9,022.60	1,324.17	10,346.77
Scribner, Marcia L.	6,718.75	1,003.58	7,722.33
Tutors			
Baird, Ann E.	4,507.25		4,507.25
Bicknell, Wendy	8,552.82		8,552.82
Block, Joan	2,843.75		2,843.75
Bressler, Carol S.	2,668.25		2,668.25
Brodeur, Linda R.	1,610.75		1,610.75
Brown, Edward F. Jr.	231.00		231.00
Corcoran, Elinor J.	232.50		232.50
Crowell, Jane	6,919.28		6,919.28
Dalton, Helen D.	8,415.25		8,415.25
Delaney, Ellen T.	4,065.72		4,065.72
Fluhr, Barbara J.	4,660.50		4,660.50
Flynn, Janis E.	12,903.10	468.00	13,371.10
Fontaine, Elvera T.	4,229.50		4,229.50
Giardiello, Catherine	3,399.00		3,399.00
Hague, Maureen	6,017.00	612.00	6,629.00
Hayden, Sarah	374.00		374.00
Kates, Judith G.	286.00	494.00	780.00
Kotiadis, Marea	2,552.00		2,552.00
Lambert, Sheila A.	6,786.00	60.00	6,846.00
Lauzier, Barbara Ann	1,493.25		1,493.25
Lazarus, Ronnie L.B.	3,506.75		3,506.75
Liatso, Kenna	921.26—Den. Hyg.		921.26
Mohns, Jane B.	10,542.17		10,542.17
Mullins, Beatrice	6,214.00	20.00	6,234.00
Newsome, Christine	1,369.50	297.00	1,666.50
Philippon, Carolyn	1,754.25		1,754.25
Ramos, Mary Grace	5,131.50		5,131.50
Romano, Sally	1,001.00		1,001.00
Salem Taylor, Kathryn	2,663.38		2,663.38
Scott, Lorraine D.	2,529.25		2,529.25
Shalgian, Mary E.	1,439.64		1,439.64
Shields, Mary K.	1,105.00		1,105.00
Sides, Norma	849.34		849.34
Single, Carolyn M.	1,044.88		1,044.88
Soule, Virginia Fein	546.00		546.00
Spear, Ruth	2,088.85		2,088.85
Stoddard, John	7,468.50	1,485.69	8,954.19
St.Onge, Kathleen M.	1,059.51		1,059.51
Stressenger, Nina V.	2,332.03		2,332.03

Tondorf, Kathleen	4,515.50	4,515.50
Waldron, Rosanne	4,273.01	4,273.01

School Custodians	Regular	Overtime	Call Fire &/or Police	Gross
Bates, T. Drew	18,748.60	355.07	656.00	19,759.67
Smith, William E.	14,689.48	2,426.61	150.25	17,266.34
Berry, Ralph D.	10,244.00	1,524.53		11,768.53
Conant, Arthur	10,044.72	1,501.76		11,546.48
Conant, Robert E.	4,800.95	975.54		5,776.49
Baker, Robert	9,489.68	2,087.93		11,577.61
Bates, Garry F.	10,244.00	299.16		10,543.16
Buckley, Donald F.	10,033.76	2,035.41		12,069.17
Buckley, Donald F., Jr.	3,832.40	22.61		3,855.01
Chaponis, Shaun C.	10,235.36	1,593.90		11,829.26
Douillette, Ronald J.	5,354.69	869.11		6,223.80
Dutton, Ronald F.	3,560.00	1,424.56		4,984.56
Enos, Carl C.	9,382.88	785.88	227.26	10,396.02
Enos, Walter C.	10,244.00	355.47		10,579.47
Guimares, Michael B.	10,203.68	890.20		11,093.88
Hankey, Chester J.	373.80			373.80
Hansen, Harry C.	687.98	71.30		759.28
Hitchcock, Frederick W.	10,012.16	480.22		10,492.38
Hitchcock, Phyllis	9,241.44	386.56		9,628.00
Madden, Robert W.	7,644.64	686.26		8,330.90
Olson, Melvin L.	10,244.00	2,473.00		12,717.00
Pratt, Wilmot R.	10,244.00	517.65		10,761.65
Scott, Raymond, Jr.	10,244.00	3,327.00		13,571.08
Smith, Douglas W.	712.00	56.18		768.18
Tucker, Joyce D.	9,451.20	1,908.94		11,360.14
Vasquez, Joseph A.	9,687.84	30.95		9,718.79
Weckesser, John	4,026.90			4,026.90
Wheeler, Paul	5,358.00	581.93		5,939.93
Sides, Jonathan E.	1,304.74	19.80 (DPW & Sch.)		1,323.82
Sweeney, Walter, Jr.	1,064.59	37.00 (Fire, Comm. Cen. Custodians)		1,101.59

Night School

Appleton, Dorothy	480.00		480.00
Ayotte, Don	480.00		480.00
Chapman, Julie	960.00		960.00
Donahue, Dorothy	480.00		480.00
Ghizari, Tara E.	184.00		184.00
Grecco, Judy	24.00		24.00
Grippen, Martha	480.00		480.00
Gross, Barbara L.	480.00		480.00
Gullicksen, Dorothy	240.00		240.00
Hobden, Barbara	480.00		480.00
Horton, Margaret	48.00		48.00
Jancaitis, Elisabeth	960.00	903.50 (Sub. Tea.)	1,863.50
Johnson, Ann	160.00		160.00
Leach, Nan I.	240.00		240.00
McGrail, Antoinette	240.00		240.00
Mahoney, Gene	168.00		168.00
McLaughlin, David	480.00		480.00

Nangle, Linda	808.00	808.00
Searles, Judith	160.00	160.00
Swartz, Esther H.	1,162.00	1,162.00
Swinamer, Shirley	480.00	480.00
Vickers, Thomasine	480.00	480.00
Williams, Ann M.	588.00	588.00
Toland, Vivian	160.00	160.00

CALL FIRE

Company No. 1	Regular	Overtime	Fire	Gross
Bourque, Ernest J.			153.76	153.76
Scott, John H.			864.96	864.96
Brighan, Bradley			155.26	155.26
Cardoza, Matthew E.			208.17	208.17
Giroux, Robert J.			191.30	191.30
Kardoos, Joseph A.			56.01	56.01
Leslie, Roger			601.77	601.77
McCuin, Robert G.			565.88	565.88
Morrison, Kenneth G.			230.34	230.34
Sides, Arthur W.			428.08	428.08

Company No. 2

Stewart, John H.	606.52	606.52
Brown, Richard C.	283.22	283.22
Grady, James	379.01	379.01
Muncey, Peter N., Jr.	152.54	152.54
Muncey, Peter N.	271.29	271.29
Salvucci, Daniel	316.66	316.66
Stewart, William	276.73	276.73
Tolman, John	180.28	180.28

Company No. 3

Barron, Thomas E.	605.83	605.83
Brown, Philip L.	376.72	376.72
MacLeod, Donald	417.54	417.54
Morris, John D.	710.12	710.12
Nunn, Bernard V.	635.30	635.30
Smith, Ernest F.	299.54	299.54

Company No. 4

Fuller, Charles N.	660.20	660.20
Armstrong, Lorrimer	978.28	978.28
Berg, Richard	148.75	148.75
Christensen, Mark	618.28	618.28
Denham, Nathan	849.66	849.66
Dougherty, John	23.82	23.82
Farrow, Gary	11.91	11.91
Harrington, Donald L.	312.85	312.85
L'Italien, Alphonse	408.28	408.28
L'Italien, Claude	310.73	310.73
Palmer, Kenneth W.	613.98	613.98
Rossi, Neal	312.08	312.08
Spurr, Gustave H.	20.13	20.13

Company No. 5		
Oldham, James	384.53	384.53
Josselyn, Ralph E.	282.60	282.60
Deboer, Brian	72.25	72.25
Hayes, Donald C., Sr.	284.06	284.06
Hayes, Timothy M.	250.90	250.90
Josselyn, Clark	29.75	29.75
Luce, David W.	286.91	286.91
Montgomery, Robert E.	191.96	191.96
Smith, Harold S.	196.49	196.49

Company No. 6		
Ingle, Thomas H.	435.12	435.12
Hanberry, Joseph T.	150.70	150.70
Cavanaugh, Patrick A.	245.08	245.08
Ingle, Frederick	281.49	281.49
Ingle, Joseph	15.88	15.88
Michalowski, William	214.00	214.00
Mockus, Edward	521.70	521.70
Nawazelski, Joseph	359.26	359.26
Nawazelski, Julius	294.80	294.80
Peredna, Robert	518.24	518.24
Sweeney, Lawrence	449.31	449.31

Sub Teachers

Ahern, Michael J.	65.50	65.50
Akey, Judith W.	25.00	25.00
Allaire, Pasqua	1,000.32	1,000.32
Anderson, Wendy	105.00	105.00
Berg, Linda J.	50.00	50.00
Bergeron, Lorine E.	120.00	120.00
Bergsten, Andrew	645.00	645.00
Callahan, Andrew F.	20.00	20.00
Card, Kathleene B.	20.00	20.00
Catabia, Edward J., Jr.	917.00	917.00
Catano, Michael G.	120.00	120.00
Ceely, Ronald	20.00	20.00
Chamberlin, Barbara	20.00	20.00
Chase, Jacqueline A.	20.00	20.00
Chase, Mary C.	90.00	90.00
Congdon, Deborah	340.00	340.00
Curran, Jane A.	382.50	382.50
Davey, Patrice	43.21	43.21
Davis, John F.	25.00	25.00
Dealy, Roland	1,085.00	1,085.00
Dean, Beverly A.	60.00	60.00
Demaranville, Marsha	560.00	560.00
Demaranville, Mary	20.00	20.00
Dussault, Lawrence	120.00	120.00
Edwards, Mark	33.48	33.48
Ellis, Jane D.	100.00	100.00
Fairbanks, Anne	25.00	25.00
Favier, Wayne	45.00	45.00
Finney, Susan	260.00	260.00
Garceau, Pamela	125.00	125.00

Gauquier, Anthony	1,899.00	1,899.00
Gaysunas, Lorraine	505.00	505.00
Gerrish, Gayle	660.00	660.00
Gill, Michael P.	215.00	215.00
Glynn, Christopher	80.00	80.00
Goodrich, Sarah C.	640.00	640.00
Greenleaf, Sharon	20.00	20.00
Guadano, Nancy	185.00	185.00
Guenard, Treva	60.00	60.00
Gustafson, Carl	2,780.00	2,780.00
Heleen, Bonilyn	200.00	200.00
Hennessy, Joan	20.00	20.00
Hession, Anne M.	796.08	796.08
Higgins, Nancy	560.00	560.00
Honkonen, Anita M.	20.00	20.00
Jacobsen, C. Kevin	20.00	20.00
Jago, Kevin	60.00	60.00
Johnson, Patricia	20.00	20.00
Johnston, Nancy A.	629.84	629.84
Kelly, Sarah	700.00	700.00
Komarin, Marsha S.	25.00	25.00
Landolfi, Judith	435.00	435.00
Lavoie, Thelma	1,877.00	1,877.00
Leach, Gregory	20.00	20.00
Luscinski, James V.	1,025.20	1,025.20
MacCoy, Clinton	410.00	410.00
MacDonald, Jane	160.00	160.00
Markiewicz, Gail	80.00	80.00
Marotta, Delores	235.00	235.00
Mason, Robert M.	150.00	150.00
McDermott, Stephen	530.00	530.00
McDonald, Madeleine	25.00	25.00
McGuiness, Paula	45.00	45.00
McPhail, Marcia	200.00	200.00
Minasian, Warren Jr.	70.00	70.00
Minutelli, Michael	250.00	250.00
Mitchell, Joann	60.00	60.00
Mock, Jill	10.00	10.00
Molongoski, Carol	485.00	485.00
Montrond, Michelle	10.00	10.00
Moore, Robin	20.00	20.00
Moriarty, Marie	455.00	455.00
Myr, Sylvana	25.00	25.00
Nurses, Dennis J.	80.00	80.00
Nelson, Garth R.	2,803.44	2,803.44
O'Riley, John Jr.	220.00	220.00
O'Rourke, Christine	760.00 (Plygrd)	760.00
O'Rourke, Edward Jr.	240.00	240.00
O'Rourke, Patricia	140.00	140.00
Peluso, Robert	400.00	400.00
Peterson, Charlotte	530.00	530.00
Petrucci, Angelo	680.00	680.00
Port, Joan T.	9.76	9.76
Reardon, Elizabeth	700.00	700.00
Reeg, David	160.00	160.00

Reimer, Paula	60.00			60.00
Renfrew, Elizabeth	25.00			25.00
Rich, Linda	80.00			80.00
Richards, Sidney C.	60.00			60.00
Rizzotto, Shirley	75.00			75.00
Robinson, Roberta	40.00			40.00
Rosenberger, Elizabeth	1,755.00			1,755.00
Ruykhaver, Jane	1,020.00			1,020.00
Ryan, Carol	25.00			25.00
Sampson, Debra	25.00			25.00
Seely, Ronald	20.00			20.00
Sheehan, Michael	20.00			20.00
Sjostedt, Dean	25.00			25.00
Skahan, Denise L.	969.50 (Plygrd)			969.50
Stinson, Barbara J.	80.00			80.00
Stoddard, Regina	1,695.00			1,695.00
Swiatek, Mary B.	50.00			50.00
Teetsell, Bonnie	1,830.00			1,830.00
Testa, Patricia	200.00			200.00
Thomas, Rosanne J.	100.00			100.00
Timbone, Marjorie	378.68			378.68
Walsh, Catherine	289.08			289.08
Walsh, Joan E.	735.00			735.00
Whitman, Donald	2,585.00			2,585.00
Yagar, Jilda	132.32			132.32
Young, Donnell	135.00			135.00
Employee	Regular	Overtime	Other	Gross
School Clerks				
Bandoni, Nancy	8,726.88			8,726.88
Bates, Frances	10,016.62		1,000.00	11,016.62
Dailey, Helen P.	11,721.57			11,721.57
DeMaranville, Ann E.	5,200.00			5,200.00
Farr, Jean H.	10,016.62			10,016.62
Garrigan, Claire	5,684.01			5,684.01
Giordani, Doreen A.	6,942.96			6,942.96
Howes, Winifred	7,594.25			7,594.25
Klasson, Betty Ann	10,056.10			10,056.10
Merchant, Margaret H.	10,056.10		100.00	10,156.10
Mitchell, Claire M.	7,627.65		50.00	7,677.65
Moodie, Virginia	7,524.11			7,524.11
Merrick, Mary J.	7,111.63		875.00	7,986.63
Nava, Helen S.	8,651.13			8,651.13
O'Rourke, Anne M.	9,117.75		425.00	9,542.75
Rogers, Marion G.	10,479.19			10,479.19
Sheehan, Alice	7,794.65		50.00	7,844.65
Smith, Frances	7,874.81		3,147.60	11,022.41
Fariello, Rose Marie	4,200.01			4,200.01
Lunch—School				
Antanaricz, Anne	349.40			349.40
Boyden, Constance	4,480.20			4,480.20
Brinson, Audrey L.	6,525.39		950.00	7,475.39
Campo, Monique	272.00			272.00
Christensen, D. Marie	2,639.44			2,639.44
Clair, Melba	4,544.28			4,544.28
Collins, Dianne	3,099.54			3,099.54

Coste, Ruth M.	1,134.63		1,134.63
D'Allessandro, Diane C.	765.20		765.20
Dentino, Gloria	4,792.71		4,792.71
Espósito, Gail	1,773.46		1,773.46
Favier, Virginia	5,551.41	800.00	6,351.41
Frattasio, Beverly	1,828.54		1,828.54
Griffin, Ione	4,515.03		4,515.03
Jerome, Alice	4,511.57		4,511.57
Jokinen, Margaret A.	4,465.65		4,465.65
Lancaster, Ingrid A.	1,646.42		1,646.42
Landers, Ilene	1,267.17		1,267.17
Linscott, Lois	919.00		919.00
MacPherson, Dorothy P.	4,937.19		4,937.19
Matteoli, Madeline	1,826.70		1,826.70
Merritt, Ellen	5,595.31	800.00	6,395.31
Milbery, Rebecca E.	1,577.52		1,577.52
Palmer, Florence	4,274.91		4,274.91
Pepe, A. Leigha	4,407.93		4,407.93
Powers, Dorothy	1,644.56		1,644.56
Pratt, Marilyn C.	4,514.44		4,514.44
Quinlan, Claire	4,305.45		4,305.45
Salvucci, Catherine	4,429.35		4,429.35
Scott, Rose May	4,014.71		4,014.71
Tyrie, Barbara L.	2,564.22		2,564.22
Vargus, Madeline E.	5,551.41	800.00	6,351.41
VonIlderstein, Elizabeth M.	4,432.19		4,432.19
Wetmore, Harriet	6,530.11	950.00	7,480.11
Wilbur, Audrey	3,685.08		3,685.08
Wilks, Victoria	1,635.54		1,635.54
Lunch Substitutes			
Abban, Janet	94.72		94.72
Bradford, Thomas	444.00		444.00
Burke, Joanne	175.68		175.68
Crawford, Judith	15.36		15.36
Dempsey, Linda A.	35.84		35.84
Flaherty, Sally J.	90.28		90.28
Gauley, Nettie	9.76		9.76
Johnson, Deborah E.	43.92		43.92
Leonard, Gertrude	56.84		56.84
Lincoln, Louise T.	15.36		15.36
Mallard, Arlene	1,467.64		1,467.64
McAdams, Ruth A.	293.40		293.40
O'Donnell, Lois A.	214.84		214.84
Aides—School			
Arend, Valgerd	4,007.91		4,007.91
Armstrong, Judith G.	3,705.62		3,705.62
Cleveland, Barbara	1,658.47		1,658.47
Davis, Joan M.	2,054.92		2,054.92
DiSabatino, Virginia	2,013.98		2,013.98
Doolittle, Lee	2,002.35		2,002.35
Doran, Patricia Ann	1,617.59		1,617.59
Duffney, Barbara	2,002.29		2,002.29
Foster, Lucy	4,182.83		4,182.83

Gangi, Irene C.	2,070.32		2,070.32
Gerrish, Patricia	3,800.51	320.00	4,120.51
Gilmartin, Janice	4,014.33		4,014.33
Harper, Lillian	3,655.62		3,655.62
Hayes, Beverly L.	3,683.64		3,683.64
Higgins, Margaret M.	3,665.27		3,665.27
Jordan, Gertrude A.	3,655.62		3,665.62
Kacmar, Linda	1,475.90		1,475.90
Kruser, Ethyle	4,700.47		4,700.47
L'Italien, Patricia	2,390.17		2,390.17
Litchfield, Shirley L.	4,320.26		4,320.26
Litchfield, Thelma E.	3,683.62		3,683.64
Macomber, Bethel A.	3,699.93	300.00	3,999.93
Madden, Nancy F.	4,368.22		4,368.22
Morrissey, Elaine	2,042.37		2,042.37
Morse, D. Sharlene	1,892.62		1,892.62
O'Leary, Rita	1,993.94		1,993.94
Ripley, Helen	3,664.34		3,664.34
Sakowich, Rosemarie	1,455.66		1,455.66
Sears, Marian	939.60		939.60
Smith, Thelma G.	3,724.25		3,724.25
Thayer, Margaret R.	2,531.77		2,531.77
Tofuri, Judith	990.84		990.84
Wright, Patricia A.	1,587.57		1,587.57
Zemotel, Virginia	1,628.33		1,628.33
Aides Substitutes			
Bates, Edith	157.83		157.83
Charland, Rose	7.68		7.68
Cramer, E. Maureen	762.84		762.84
DiSabatino, Dianne K.	40.96		40.96
Flaherty, Alicia	160.00		160.00
Geromini, Gloria C.	7.32		7.32
Gillan, Frances E.	53.76		53.76
Hotton, Doris A.	260.04		260.04
Hurlburt, Joan	84.48		84.48
Ledoux, Joanne	26.84		26.84
Murray, Carol A.	23.04		23.04
Petrucci, Agnes	247.69		247.69
Qualter, Diana	471.12		471.12
Ragusa, Roberta B.	48.80		48.80
Riley, Jane	23.04		23.04
Shea, Janet	7.32		7.32
Stark, Janice	60.72		60.72
Teague, Nancy	14.64		14.64
White, Jane	807.50		807.50
Zaleski, Yedviga M.	29.64		29.64
Finals			
Abraham, Sue R.	5,855.89		5,855.89
Ardizzoni, Charles	3,738.42		3,738.42
Axon, Thomas G.	375.34		375.34
Bandoni, Robert	1,902.80		1,902.80
Bates, Susan	852.00		852.00
Blaisdell, Eleanor S.	6,445.83		6,445.83

Bonizagni, Darryl J.	73.60	73.60
Brien, Susan Rae	6,671.82	6,671.82
Burns, John F., Jr.	10,574.82	10,574.82
Campbell, Gayle E.	8,187.54	8,187.54
Casey, Thomas	73.60	73.60
Clapp, David	1,202.40	1,202.40
Coburn, Bruce	2,350.35	2,350.35
Conaghan, Maureen M.	6,161.48	6,161.48
Conover, Annik	780.00	780.00
Conroy, David	44.00	44.00
Costa, Martin P.	610.00	610.00
Coyle, Jo-Anne E.	2,119.00	2,119.00
Dixon, Gloria A.	1,787.63	1,787.63
Downey, Rosemary A.	780.00	780.00
Draper, Darlene N.	757.53	757.53
Elwell, Gladys, J.	4,001.85	4,001.85
Estes, Charles V.	8,977.76	8,977.76
Fishwick, Barbara C.	16,143.65	16,143.65
Fleming, Kathleen T.	10,149.68	10,149.68
Gips, Crystal J.	13,211.98	13,211.98
Grady, David M.	1,940.27	1,940.27
Grady, David P.	3,256.92	3,256.92
Grushey, Douglas M.	1,698.88	1,698.88
Gunn, Jennifer	560.00	560.00
Harney, Laurie	560.00	560.00
Hayes, Dorothy Ann	6,671.82	6,671.82
Howarth, Cheryl	560.00	560.00
Jordan, Laura A.	300.00	300.00
Kendall, Ann	560.00	560.00
Kleine, Teresa	1,030.30	1,030.30
Knickle, Harry	9,625.65	9,625.65
Koelsch, Janet L.	300.00	300.00
Lamborghini, Katherine S.	780.00	780.00
Lanzillotta, Kim M.	560.00	560.00
Lauzier, Robert W.	7,171.82	7,171.82
Lynch, Phillip K.	846.20	846.20
Macomber, Marc	1,309.76	1,309.76
Mahoney, Martha	2,397.68	2,397.68
Mather, Claire	1,308.45	1,308.45
McElman, Thomas A.	560.00	560.00
McSharry, Nancy E.	560.00	560.00
Morrison, Peter	1,471.28	1,471.28
Mullen, Michael G.	420.00	420.00
Mulrooney, Robert F.	748.00	748.00
O'Brien, Margaret G.	4,559.50	4,559.50
O'Donnell, Kathryn	4,710.68	4,710.68
Olson, John L.	2,562.65	2,562.65
O'Reilly, Margaret A.	220.08	220.08
O'Rourke, Brian J.	1,928.06	1,928.06
O'Toole, Irene E.	6,236.46	6,236.46
Pepe, Vincent	8,376.78	8,376.78
Perry, Robert A.	780.00	780.00
Pomeroy, Elmer J.	1,893.36	1,893.36
Power, Richard	5,245.62	5,245.62
Pumphret, Joseph D.	154.80	154.80

Railsback, Page P.	2,213.26	2,213.26
Rand, Deborah C.	3,837.50	3,837.50
Riley, Thomas E.	1,036.83	1,036.83
Rizzotto, Samuel	16,587.82	16,587.82
Rogers, Donald J.	11,433.11	11,433.11
Rooney, Margaret R.	752.01	752.01
Rosner, Pamela	75.00	75.00
Shaw, Thelma L.	7,329.37	7,329.37
Simmons, Thomas	2,987.71	2,987.71
Skahan, Sheila	580.00	580.00
Smith, Steven C.	6,955.73	6,955.73
Sprague, Marjorie	2,867.02	2,867.02
Stoddard, Robert S.	403.48	403.48
Sylvia, Robert	1,687.50	1,687.50
Syme, Donald G.	1,218.08	1,218.08
Tellefsen, Tracy	5,031.00	5,031.00
Uloth, Beverly	1,389.25	1,389.25
West, A. Timothy	887.80	887.80
Wheeler, Barbara R.	4,002.05	4,002.05
White, Nancy	560.00	560.00
Whitt, R. Keith	84.80	84.80
Wittkowski, Carolyn R.	330.00	330.00

Report of the Hanover Visiting Nurse Association, Inc.

To the Board of Selectmen and the Citizens of Hanover:

Regular meetings of the Board of Management are held each month except July and August. The January and April meetings are open to the public.

Board members assisted the nurses at the Well Child Conferences, Pre-School Child Conferences, the Health Maintenance Conferences for the Elderly, and the Evening Blood Pressure Clinics.

All pre-school children were screened for Amblyopia in conjunction with the April pre-school registration of the school department. Board members and their nurse cooperated with the Board of Health at the flu shot clinic in November.

The Board awarded six camperships to Hanover children in the summer and a total of \$1500 in scholarships to Hanover residents. A babysitting course was provided for students at the Junior High School. In May, the Board sponsored a Heart Saver Course.

The Association maintains a large supply of sick room equipment for loan to residents of Hanover.

Special thanks are extended to the Board of Management and to the nurses: Edna G. Anderson, R.N., Avery Andrew, R.N., M.S., Marilyn Deboer, R.N., and Maureen L. Cooke, R.N.

Respectfully submitted,
 Patricia Schneider, *Secretary*
 Gertrude Sullivan, *Treasurer*
 Prudence Miller, *President*

Hanover Visiting Nurse Association, Inc.

Treasurer's Report

January 1, 1978 to December 31, 1978

Cash on Hand, January 1, 1978 \$ 3,925.61

RECEIPTS:

Nursing Fees	569.70
Medicare	2,762.30
Welfare	204.60
Well Child Conferences	266.75
Blue Cross	883.00
Insurances	2,818.53
Interest from Funds	1,400.37
Special Donations	433.00
Fund Drive (Net)	2,335.91
Use of Equipment	40.00
Mileage and Gas Reimbursement—	
Town of Hanover	548.47
Oxygen Reimbursement	43.87
Now Account Interest	187.27
Resuscitator Fund transferred from	
South Scituate Savings	321.07
Sale of Equipment	3.25

12,818.09

DISBURSEMENTS:

Insurance—Automobile, Malpractice, Etc.	1,083.00
Automobile Expenses	424.33
Well Child Conferences	832.14
Nurses' Supplies	80.87
Postage	185.00
Office Supplies	35.30
Office Equipment	105.50
Loan Equipment	899.30
Telephone	549.26
Laundry	25.16
Mileage	258.28
Publications, Dues, Meetings, Etc.	201.50
Scholarships	1,500.00
Therapy	1,750.00
Homemakers Service	131.60
Salary—Substitute Nurses	401.52
Supervision	1,335.45
Oxygen	352.99
Mannekin—H.F.D. Life-Saver Courses	330.00
Camperships	300.00
Miscellaneous	1,063.56
Transferred to Savings Account	2,500.00
	14,344.76

Rockland Trust Co. Balance Dec. 31, 1978 2,398.94

\$16,743.70

\$16,743.70

Report of the Visiting Nurse

To the Selectmen, the Hanover Visiting Nurse Association,
and the Citizens of Hanover.

This agency is certified (yearly) as a Home Health Agency and offers Nursing (bed-side), Physical Therapy, Home Health Aid, and Health Supervision to residents of Hanover.

The agency now contracts with a private physical therapist.

Payments for services are most times paid by Medicare, Medicaid, Blue Cross, private insurance companies, and various other agencies.

A total of 2,185 visits were made this year of which there were: 837 Nursing, 125 Physical Therapy, 25 Home Health Aids, 1,066 Health Supervision, 27 Case Assessments, and 105 Unclassified.

Sixteen Well Child Conferences were held this years; 191 children attended and received physicals, immunizations, and health counselling. Appointments may be made by calling the nurse's office.

Twelve Senior Citizen Conferences were held with 321 attending. They are held the last Wednesday of every month from 1:00—3:30 P.M. at the Grange Hall for all residents over sixty years of age.

The adult Blood Pressure Conference is held the third Friday of every month at the nurse's office from 1:00—3:30 P.M. for adults below sixty years of age. A total of 146 were seen this year.

An evening Blood Pressure Conference on the first Monday of each month at 7:00—8:30 P.M. was started in November and will continue each month.

Ninety courtesy calls were made to new babies and twenty cards were sent to families when the birth was a repeat.

The nurses assisted at the Flu Clinic held at the Grange Hall.

The nurses have attended in-service programs, lectures and seminars throughout the year to keep up with the latest trends in Public Health Nursing.

The nurse's office is now located in the new addition of the Town Hall on the first floor. Telephone hours are 8:30—9:00 A.M. and 1:00—1:30 P.M. Monday through Friday. An answering machine has been installed so that messages may be left when the nurses are out of the office.

Respectfully submitted,
Edna G. Anderson, R.N.
Nurse Administrator

Report of the Town Accountant

For the Fiscal Year July 1, 1977 thru June 30, 1978

Board of Selectmen:

I submit, herewith, the report of the Town Accountant in accordance with Chapter 41, Section 61, of the General Laws of Massachusetts for the Fiscal Year ending June 30, 1978, showing in detail the receipts and expenditures of the various Town Departments. Also included is a Balance Sheet showing the General Accounts, Debt Accounts, Trust Funds, Federal Revenue Sharing Funds, and Federal Anti-Recession Funds for the Fiscal Year ending June 30, 1978.

The accounts of the Treasurer and Tax Collector were found to be in agreement with the amounts shown in this report.

I would like to publicly thank all the various Town Officials for the cooperation they have extended to me throughout the year.

Respectfully submitted,

John A. Ashton,
Town Accountant

RECEIPTS

Collected in 1978

1976 Personal	1,001.61
1977 Personal & Real Estate	194,154.94
1978 Personal & Real Estate	6,459,603.30
1976 Farm Animal	7.50
1977 Farm Animal	115.38
Tax Title Redemptions	13,048.70
Lieu of Taxes	6,305.50
Taxes in Litigation	262.06
Motor Vehicle Excise Taxes	
1974	622.12
1975	1,254.96
1976	29,125.46
1977	256,435.97
1978	221,914.80

Water Revenue

1977 Rates	347,793.82
1978 Rates	188,644.17
1978 Late Charges	486.00
1977 Services	16,354.79
1978 Services	12,295.66
1977 Liens	1,054.14
1978 Liens	27,203.65
1979 Liens	319.93

Departmental Revenue

Alcoholic Beverage Licenses	8,700.00
Board of Appeals	500.00
Board of Health Fees	7,016.00
Building & Sign Permits	6,207.00

Clerks Fees	2,856.85
Collectors Fees	3,659.16
Gas Permits	282.00
Insurance Proceeds	2,160.84
Marriage Licenses	408.00
Miscellaneous Licenses	2,539.00
Miscellaneous Receipts	3,199.60
Municipal Liens	2,202.00
Planning Board Fees	2,435.00
Playground	363.00
Plumbing Permits	1,812.00
Police Permits	1,383.00
Police Reports	2,279.00
Sealer of Weights & Measures	335.80
Street Lists	243.00
Transfer Station Receipts	23,870.88
Wiring Permits	3,321.00
Special Details—Police & School	26,720.79
250th Anniversary Committee	4,047.93
Conservation Commission Fees	800.25
Schools	
Lunch Proceeds	152,234.17
Miscellaneous Sales	2,112.71
Physical Education	6,452.02
Rental of Schools	225.07
Revolving Fund—Band, Lost Books	1,540.05
Tuition—Individuals	24,903.75
Tuition—Other Towns	30,609.65
Extended Opportunities Fees	8,310.91
Federal Grants & Reimbursements	
Schools	
PL89-10 Title I	30,973.00
PL93-380 Part B-Audio Visual Grant	7,342.25
PL89-313 Title VI	2,000.00
Title VI-Part D	816.00
Lunch Program	81,682.12
Library—Title I	2,043.00
Storm Reimbursement	17,611.00
State Grants & Reimbursements	
Highways	
Chapter 58	53,691.16
Mass. Transportation Aid	26,000.00
Library Aid	3,949.88
Local Aid—Lottery	57,815.30
Schools	
School Building Assistance	141,954.91
School Aid—Chapter 70	965,150.36
Lunch Program	19,049.33
Pupil Transportation	103,770.00
Special Education—Chap. 69 & 71	327,046.00
Vocational Education—Chap. 74	17,251.00
Tuition & Transp.—State Wards	6,181.00
Additional Assistance	36,845.78
Veterans Benefits	14,397.27

County Grants & Reimbursements	
Court Fines	10,510.20
Dog License Refund	3,867.65
Gifts—Ambulance	90.00
Cemeteries	
Sale of Lots & Graves	2,437.50
Care of Lots & Graves	5,361.80
Interest	
Cemetery Funds	2,601.80
Deferred Taxes	21,609.04
Investment Funds	40,901.69
Motor Vehicle Excise	1,667.50
Playground Funds	
B. Everett Hall Fund	3,000.00
School Funds	
Florence Goss School Prize Fund	15.00
Edmund Q. Sylvester Fund	800.00
Tax Title Redemptions	633.24
Municipal Indebtedness	
Temporary Loan—Anticipation of Federal Grant	20,000.00
Agency Trust & Investment	
Cemetery Perpetual Care Funds	2,437.50
Certificates of Deposit	2,500,000.00
Municipal Savings	750,000.00
Dog Licenses	5,663.90
Fish & Game Licenses	4,129.25
Guarantee Deposits	3,512.22
Payroll Deductions	
Blue Cross—Blue Shield	166,571.01
Annuity Withholdings	77,884.35
County Retirement	90,696.68
Federal Withholding	792,472.36
Life Insurance Withholding	3,922.02
Mass. Teachers Retirement	178,039.15
Savings Withholdings	57,157.00
State Withholding	264,248.21
Court Ordered Withholding	1,495.00
Union Dues	
DPW Employees	1,706.75
Municipal Employees	784.50
Police	2,267.69
School Custodians	1,488.00
School Teachers	14,529.00
Refunds	
Surplus Revenue—General	9.00
Petty Cash Advance	90.00
Total Receipts	15,059,903.26
Cash Balance July 1, 1977	313,069.51
	<u>\$15,372,972.77</u>

PAYMENTS
GENERAL GOVERNMENT

Advisory Committee Salaries		
Appropriation		1,000.00
Clerical		<u>424.80</u>
Balance to E & D		575.20
Advisory Committee Expense		
Appropriation		300.00
Assn. Dues & Meetings	90.00	
Postage/Printing/Stationery	<u>13.00</u>	<u>103.00</u>
Balance to E & D		197.00
Selectmen's Salaries		
Appropriation		16,359.00
Selectmen	3,600.00	
Clerical	<u>11,123.81</u>	<u>14,723.81</u>
Balance to E & D		1,635.19
Selectmen's Expense		
Appropriation		7,625.00
Advertising	797.28	
Assn. Dues & Meetings	961.00	
Engineering	749.91	
Legal	645.53	
Medical	645.50	
Postage/Printing/Stationery	1,551.80	
Rental of Equipment	780.00	
Repairs & Maint. Equipment	91.20	
Services	250.00	
Telephone	945.78	
Unclassified	<u>207.00</u>	<u>7,625.00</u>
Balance		-0-
Town Accountant's Salaries		
Appropriation		21,215.00
Town Accountant	7,882.00	
Clerical	<u>10,822.40</u>	<u>18,704.40</u>
Balance to E & D		2,510.60
Town Accountant's Expense		
Appropriation		3,100.00
Assn. Dues & Meetings	75.00	
Postage/Printing/Stationery	378.92	
Unclassified	91.75	
Repairs & Maint. Equipment	2,075.50	
Telephone	<u>467.29</u>	<u>3,088.46</u>
Balance to E & D		11.54
Treasurer's Salaries		
Appropriation		19,795.00
Treasurer	9,577.00	
Clerical	<u>8,650.54</u>	<u>18,227.54</u>
Balance to E & D		1,567.46

Treasurer's Expense		
Appropriation		4,760.00
Reserve Fund Transfer		<u>343.00</u>
		5,103.00
New Equipment	209.00	
Postage/Printing/Stationery	2,192.61	
Repairs & Maint. Equipment	410.98	
Surety Bonds	343.00	
Telephone	420.03	
Travel Expense	121.70	
Unclassified	<u>1,404.75</u>	<u>5,102.07</u>
Balance to E & D		.93
Tax Collector Salaries		
Appropriation		24,650.00
Tax Collector	9,719.00	
Clerical	<u>14,900.14</u>	<u>24,619.14</u>
Balance to E & D		30.86
Tax Collector Expense		
Appropriation		6,865.00
Assn. Dues & Meetings	359.04	
New Equipment	271.97	
Postage/Printing/Stationery	3,423.64	
Surety Bonds	431.00	
Telephone	377.06	
Unclassified	<u>204.50</u>	<u>5,067.21</u>
Balance to E & D		1,797.79
Assessor's Salaries		
Appropriation		38,012.00
Assessors	3,600.00	
Appraiser	17,302.00	
Clerical	<u>17,110.00</u>	<u>38,012.00</u>
Balance		-0-
Assessor's Expense		
Appropriation		11,515.00
Binding	110.00	
Computor Service	2,829.80	
New Equipment	654.95	
Map Expense	3,670.00	
Postage/Printing/Stationery	1,144.19	
Repairs & Maint. Equipment	109.50	
Telephone	507.54	
Travel Expense	983.60	
Transfers-Deeds	253.35	
Unclassified	<u>163.80</u>	<u>10,426.73</u>
Balance to E & D		1,088.27
Town Clerk Salaries		
Appropriation		14,298.00
Town Clerk	9,199.76	
Clerical	<u>4,782.30</u>	<u>13,982.06</u>
Balance to E & D		315.94

Town Clerk Expense		
Appropriation		4,430.00
Microfilming	2,452.38	
Postage/Printing/Stationery	541.18	
Repairs & Maint. Equipment	92.50	
Surety Bonds	40.00	
Telephone	390.87	
Unclassified	<u>356.32</u>	<u>3,873.25</u>
Balance to E & D		556.75
Law—Town Counsel		
Appropriation		4,000.00
Town Counsel		<u>4,000.00</u>
Balance		-0-
Town Counsel Expense		
Appropriation		500.00
Expended		<u>500.00</u>
Balance		-0-
Legal Expense		
Appropriation		8,000.00
Reserve Fund Transfer		<u>8,178.00</u>
		16,178.80
Expended		<u>16,178.80</u>
Balance		-0-
Tax Title Expense		
Appropriation		500.00
Expended		<u>207.10</u>
Balance to E & D		292.90
Elections & Town Meetings Salaries		
Appropriation		5,000.00
Salaries		<u>2,894.10</u>
Balance to E & D		2,105.90
Elections & Town Meetings Expense		
Appropriation		3,333.00
Postage/Printing/Stationery		<u>2,769.00</u>
Balance to E & D		564.00
Registrars' Salaries		
Appropriation		6,544.00
Salaries	934.42	
Clerical	2,030.06	
Services	<u>1,294.92</u>	<u>4,259.40</u>
Balance to E & D		2,284.60
Registrars' Expense		
Appropriation		4,400.00
Computer Service	2,157.18	
Postage/Printing/Stationery	279.75	
Unclassified	<u>331.18</u>	<u>2,768.11</u>
Balance to E & D		1,631.89
Planning Board Salaries		
Appropriation		1,000.00
Clerical		<u>861.84</u>
Balance to E & D		138.16

Planning Board Expense		
Appropriation		8,600.00
Advertising	1,065.21	
Engineering	2,468.20	
Postage/Printing/Stationery	410.88	
Telephone	326.73	
Unclassified	<u>96.38</u>	<u>4,367.40</u>
Balance to E & D		4,232.60
Board of Appeals Salaries		
Appropriation		2,082.00
Clerical		<u>1,959.90</u>
Balance to E & D		122.10
Board of Appeals Expense		
Appropriation		1,900.00
Advertising	350.15	
Postage/Printing/Stationery	451.40	
Unclassified	<u>120.84</u>	<u>922.39</u>
Balance to E & D		977.61
Plymouth County Retirement Fund		
Appropriation		155,324.00
Expended		<u>152,440.00</u>
Balance to E & D		2,884.00
Plymouth County Retirement Fund Expense		
Appropriation		2,884.00
Expended		<u>2,884.00</u>
Balance		-0-
Tax Title Foreclosure Expense		
Unexpended Balance		6,349.06
Raised in Tax Rate Ch. 44 Sec. 31		<u>5,000.00</u>
		11,349.06
Expended		<u>459.00</u>
Balance to Continue		10,890.06
Town Hall Salaries		
Appropriation		9,452.00
Reserve Fund Transfer		<u>1,886.50</u>
		11,338.50
Salaries		<u>11,206.80</u>
Balance to E & D		131.70
Town Hall Expense		
Appropriation		38,200.00
Electricity	4,879.77	
Gas-Utility	1,147.01	
Fuel Oil	4,980.22	
Materials & Supplies	1,160.59	
Repairs & Maint. Buildings	17,636.46	
Unclassified	<u>368.75</u>	<u>30,172.80</u>
Balance to E & D		8,027.20
Town Hall Repairs		
Appropriation		25,000.00
Repairs & Maint. Buildings		<u>25,000.00</u>
Balance		-0-

Town Hall Addition		
Unexpended Balance		74,757.85
Expended		<u>49,900.55</u>
Balance to Continue		24,857.30
Town Hall Generator		
Appropriation		9,000.00
Reserve Fund Transfer		<u>4,520.00</u>
		13,520.00
Expended		<u>9,500.00</u>
Balance to Continue		4,020.00

PROTECTION OF PERSONS & PROPERTY

Special Details		
Receipts		26,720.79
Police	25,834.10	
Schools	<u>886.69</u>	<u>26,720.79</u>
Balance		-0-
Police Salaries		
Appropriation		422,783.00
Reserve Fund Transfer		<u>3,255.33</u>
		426,038.33
Chief	24,572.80	
Clerical	21,830.78	
Salaries	289,198.18	
Services	<u>90,436.57</u>	<u>426,038.33</u>
Balance		-0-
Police Expense		
Unexpended Balance		3,285.54
Reserve Fund Transfer		<u>2,466.34</u>
		5,751.88
Assn. Dues & Meetings	15.00	
Insurance	1,440.00	
Materials & Supplies	331.80	
Plymouth County Radio	1,015.15	
Postage/Printing/Stationery	214.50	
Repairs & Maint. Equipment	850.27	
Telephone	492.43	
Uniforms	<u>1,392.73</u>	<u>5,751.88</u>
Balance		-0-
Police—Two Cruisers		
Appropriation		9,051.61
Expended		<u>9,051.61</u>
Balance		-0-
Police—Suburban		
Appropriation		7,269.00
Expended		<u>7,269.00</u>
Balance		-0-
Engineering—Traffic Safety		
Unexpended Balance		5,500.00
Expended		<u>-0-</u>
Balance to Continue		5,500.00

School Zone Speed Signs		
Unexpended Balance		9,985.00
Expended		<u>-0-</u>
Balance to E & D		9,985.00
Fire Salaries		
Appropriation		76,407.00
Chief	19,279.68	
Clerical	1,803.10	
Janitors	940.00	
Permanent Men	39,551.32	
Standby	<u>7,705.11</u>	<u>69,279.21</u>
Balance to E & D		7,127.79
Fire Expense		
Reserve Fund Transfer		3,800.00
Assn. Dues & Meetings	57.50	
Electricity	36.30	
Gas—Utility	33.43	
Insurance	1,068.91	
Materials & Supplies	162.33	
Rental of Buildings	271.00	
Repairs & Maint. Equipment	<u>2,167.28</u>	<u>3,796.75</u>
Balance to E & D		3.25
Suppression of Fires—Salaries		
Appropriation		35,000.00
Salaries		<u>34,768.35</u>
Balance to E & D		231.65
Fire Department—Jaws of Life		
Appropriation		4,947.00
Expended		<u>4,947.00</u>
Balance		-0-
Fire Department Survey by N.E. Fire Rating Board		
Unexpended Balance		100.00
Expended		<u>-0-</u>
Balance to Continue		100.00
Ambulance Salaries		
Appropriation		111,562.00
Salaries		<u>111,560.07</u>
Balance to E & D		1.93
Ambulance Expense		
Reserve Fund Transfer		3,000.00
Insurance	688.00	
Materials & Supplies	331.45	
Repairs & Maint. Equipment	1,570.71	
Uniforms	308.20	
Unclassified	<u>100.00</u>	<u>2,998.36</u>
Balance to E & D		1.64
Buildings Inspector's Salaries		
Appropriation		25,684.00
Salary	16,960.00	
Clerical	<u>8,684.10</u>	<u>25,644.10</u>
Balance to E & D		39.90

Building Inspector Expense		
Appropriation		2,800.00
Postage/Printing/Stationery	639.94	
Telephone	745.26	
Travel	1,020.40	
Unclassified	<u>135.93</u>	<u>2,541.53</u>
Balance to E & D		258.47
Gas Inspector Salary		
Appropriation		1,225.00
Services		<u>1,225.00</u>
Balance		-0-
Gas Inspector Expense		
Appropriation		250.00
Expended		<u>193.50</u>
Balance to E & D		56.50
Plumbing Inspector Salary		
Appropriation		3,503.00
Services		<u>2,443.76</u>
Balance to E & D		1,059.24
Plumbing Inspector Expense		
Appropriation		250.00
Expended		<u>193.50</u>
Balance to E & D		56.50
Wire Inspector Salary		
Appropriation		5,763.00
Services		<u>3,616.61</u>
Balance to E & D		2,146.38
Wire Inspector Expense		
Appropriation		500.00
Expended		<u>272.25</u>
Balance to E & D		227.75
Tree Warden Salary		
Appropriation		7,500.00
Reserve Fund Transfer		<u>2,000.00</u>
		9,500.00
Labor		<u>7,883.86</u>
Balance to E & D		1,616.14
Tree Warden Expense		
Appropriation		7,000.00
Reserve Fund Transfer		<u>2,000.00</u>
		9,000.00
Contracted Services	2,036.00	
Materials & Supplies	3,679.38	
Repairs & Maint. Equipment	<u>1,111.47</u>	<u>6,826.85</u>
Balance to E & D		2,173.15
Sealer of Weights & Measures—Salary		
Appropriation		1,000.00
Services		<u>987.36</u>
Balance to E & D		12.64

Sealer of Weights & Measures—Expense

Appropriation	100.00
Expended	<u>95.50</u>
Balance to E & D	4.50

Dog Officer's Salary

Appropriation	4,000.00
Services	<u>2,724.00</u>
Balance to E & D	1,276.00

Dog Officer's Expense

Appropriation	2,500.00
Expended	<u>229.30</u>
Balance to E & D	2,270.70

Civil Defense

Unexpended Balance	714.63
Reserve Fund Transfer	<u>3,600.00</u>
	4,314.63

Labor	5,536.39	
Repairs & Maint. Equipment	76.80	
Telephone	111.00	
Materials & Supplies	<u>218.99</u>	<u>3,943.18</u>
Balance to Continue		371.45

Emergency Communications Center Salaries

Appropriation	40,410.00
Salaries	<u>40,346.11</u>
Balance to E & D	63.89

Emergency Communications Center Expense

Appropriation		19,260.00
New Equipment	5,437.25	
Postage/Printing/Stationery	1,386.28	
Repairs & Maint. Equipment	374.30	
Telephone	8,308.48	
Unclassified	<u>510.46</u>	<u>16,016.77</u>
Balance to E & D		3,243.23

HEALTH & SANITATION**Visiting Nurse Salaries**

Appropriation		14,110.00
Salary	10,821.00	
Clerical	666.90	
Substitutes	<u>2,602.87</u>	<u>14,090.77</u>
Balance to E & D		19.23

Visiting Nurse Expense

Appropriation	725.00
Expended	<u>548.47</u>
Balance to E & D	176.53

Board of Health Salaries

Appropriation		28,089.00
Agents	12,631.40	
Clerical	9,843.72	
Salaries	3,000.00	

Services	2,124.55	27,599.67
Balance to E & D		489.33
Inspector of Animals		
Appropriation		500.00
Services		<u>500.00</u>
Balance		-0-
Transfer Station Salaries		
Appropriation		42,880.00
Labor		<u>39,386.13</u>
Balance to E & D		3,493.87
Transfer Station Expenses		
Appropriation		48,318.18
Reserve Fund Transfer		<u>8,748.94</u>
		57,067.12
Electricity	2,572.26	
Materials & Supplies	2,708.89	
Repairs & Maint. Equipment	1,164.45	
Telephone	185.61	
Services	<u>50,435.91</u>	<u>57,067.12</u>
Balance		-0-
Drainage Work		
Appropriation		15,000.00
Materials & Supplies	7,518.73	
Rental of Equipment	<u>3,232.50</u>	<u>10,751.23</u>
Balance to E & D		4,248.77
Drainage Easement—Cedar Street		
Unexpended Balance		100.00
Expended		<u>-0-</u>
Balance to E & D		100.00
Land for Water Pollution Control Facility		
Unexpended Balance		237.57
Expended		<u>-0-</u>
Balance to Continue		237.57
Sewer Study Committee		
Unexpended Balance		979.32
Expended		<u>-0-</u>
Balance to Continue		979.32

HIGHWAYS

D.P.W. Administration Salaries		
Appropriation		68,658.00
Clerical	23,510.71	
Collector	2,699.00	
Superintendents	<u>42,347.00</u>	<u>68,556.71</u>
Balance to E & D		101.29
D.P.W. Administration Expense		
Appropriation		16,230.00
Reserve Fund Transfer		<u>4,029.26</u>
		20,259.26

Advertising	922.56	
Assn. Dues & Meetings	878.04	
Insurance	5,337.00	
New Equipment	774.51	
Postage/Printing/Stationery	6,117.57	
Repairs & Maint. Equipment	218.50	
Surety Bonds	24.00	
Telephone	4,572.90	
Travel	328.20	
Unclassified	<u>1,085.98</u>	<u>20,259.26</u>
Balance		-0-
EDA—Engineering		
Reserve Fund Transfer		10,000.00
Engineering		<u>10,000.00</u>
Balance		-0-
EDA Project		
Temporary Loan		20,000.00
Expended		<u>16,785.89</u>
Balance to Continue		3,214.11
Highway Salaries		
Appropriation		136,114.00
Labor		<u>133,054.97</u>
Balance to E & D		3,059.03
Snow & Ice Removal—Salaries		
Appropriation		16,949.25
Reserve Fund Transfer		<u>10,000.00</u>
		<u>26,949.25</u>
Labor		<u>26,949.25</u>
Balance		-0-
Snow & Ice Removal—Expense		
Appropriation		82,084.88
Reserve Fund Transfer		<u>3,000.00</u>
		85,084.88
Materials & Supplies	26,408.44	
Rental of Equipment	39,514.00	
Repairs & Maint. Equipment	18,179.18	
Weather Service	<u>620.00</u>	<u>84,721.62</u>
Balance to E & D		363.26
Street Lighting		
Appropriation		40,000.00
Electricity		<u>36,209.40</u>
Balance to E & D		3,790.60
Traffic Signs		
Appropriation		6,000.00
Expended		<u>5,981.65</u>
Balance to E & D		18.35
Memorial Squares		
Appropriation		2,000.00
Expended		<u>1,936.67</u>
Balance to E & D		63.33

Highway—Maintenance & Construction	
Unexpended Balance	5,080.00
Appropriation	<u>53,712.60</u>
	<u>58,792.60</u>
Expended	<u>52,792.35</u>
Balance to Continue	6,000.25
Highway Construction—Chapter 765	
Unexpended Balance	1,665.60
Appropriation	<u>76,493.00</u>
	<u>78,158.60</u>
Expended	<u>17,273.54</u>
Balance to Continue	60,885.06
Construction—Center Street	
Unexpended Balance	514.19
Appropriation	<u>29,275.00</u>
	<u>29,789.19</u>
Expended	<u>28,823.90</u>
Balance to Continue	965.29
Ridge Hill Drive & Cedar Crest Road	
Unexpended Balance	5,152.48
Expended	<u>-0-</u>
Balance to Continue	5,152.48
Repair Spillways Forge Pond	
Unexpended Balance	11,630.40
Expended	4,871.96
Town Meeting Transfer to King Street Bridge a/c	<u>6,758.44</u>
Balance	<u>-0-</u>
Layout—Candlewood Estates	
Unexpended Balance	500.00
Expended	<u>-0-</u>
Balance to Continue	500.00
Land Damages—Street Takings	
Appropriation	5,000.00
Expended	<u>-0-</u>
Balance to E & D	5,000.00
Plans & Specs. King Street Bridge	
Town Meeting Transfer	6,758.44
Expended	<u>-0-</u>
Balance to Continue	6,758.44
DPW—New Sandspreader	
Appropriation	5,300.00
Expended	<u>4,617.22</u>
Balance to E & D	682.78
DPW—2 Ton Dump Truck	
Appropriation	6,600.00
Expended	<u>6,564.35</u>
Balance to E & D	35.65

DPW Garage	
Unexpended Balance	656.10
Expended	<u>466.12</u>
Balance to Continue	189.98
Street Acceptances	
Appropriation	500.00
Expended	<u>-0-</u>
Balance to E & D	500.00

VETERANS BENEFITS

Director of Veterans' Services Salary	
Appropriation	3,796.00
Salary	<u>3,796.00</u>
Balance	-0-
Director of Veterans' Services Expense	
Appropriation	700.00
Reserve Fund Transfer	<u>67.50</u>
	767.50
Expended	<u>766.33</u>
Balance to E & D	1.17
Veterans Benefits	
Appropriation	50,000.00
Expended	<u>42,283.50</u>
Balance to E & D	7,716.50

SCHOOLS

Schools Expense	
Unexpended Balance	60,474.00
Appropriation	5,703,536.00
Extended Opportunities Fees	<u>5,654.50</u>
	5,769,664.50
Administration—Salaries	116,639.71
Administration—All Other	29,727.23
Instruction—Salaries	3,779,200.54
Instruction—All Other	367,176.62
Other School Services—Salaries	79,677.35
Other School Services—All Other	259,277.14
School Lunch—Salaries	132,152.23
School Lunch—All Other	3,364.00
Athletics—Salaries	11,248.42
Athletics—All Other	34,970.74
Operation & Maint. of Plant	
Salaries	307,181.33
All Other	320,123.72
Insurance	5,811.00
Acquisition of Fixed Assets	37,730.80
Tuition to Other Towns	<u>104,955.49</u>
	5,589,236.32
Reserve for FY78 Salaries	9,616.28
Balance to Continue	<u>52,561.24</u>
Balance to E & D	118,250.66

Project Care—Title VI		
Unexpended Balance		150.88
Expended		<u>150.88</u>
Balance		-0-
PL864—Title III		
Unexpended Balance		3,788.50
Expended		<u>-0-</u>
Balance to Continue		3,788.50
PL89—10 Title I Anti-Poverty		
Unexpended Balance		2,798.88
Receipts		<u>30,973.00</u>
		33,771.88
Salaries	24,767.63	
All Other	<u>4,515.55</u>	<u>29,283.18</u>
Balance to Continue		4,488.70
PL89—10 Title II		
Unexpended Balance		138.26
Expended		<u>138.26</u>
Balance		-0-
PL89-313 Title I North River Collaborative		
Unexpended Balance		1,355.43
Expended		<u>1,355.43</u>
Balance		-0-
PL89—313 Title III North River Collaborative		
Unexpended Balance		53.55
Expended		<u>53.55</u>
Balance		-0-
PL89—313 Title VI North River Collaborative		
Unexpended Balance		175.40
Receipts		<u>2,000.00</u>
		2,175.40
Expended		<u>2,175.40</u>
Balance		-0-
PL93—380 Part B—Audio Visual Grant		
Receipts		7,342.25
Expended		<u>6,547.59</u>
Balance to Continue		794.66
Title VI Part D—Federal Grant		
Receipts		816.00
Expended		<u>749.60</u>
Balance to Continue		66.40
Revolving Fund—Lost Books, Band		
Unexpended Balance		2,877.52
Receipts		<u>1,540.05</u>
		4,417.57
Expended		<u>30.00</u>
Balance to Continue		4,387.57

Physical Education	
Unexpended Balance	4,839.95
Receipts	<u>6,452.02</u>
	11,291.97
Expended	<u>1,760.50</u>
Balance to Continue	9,531.47
School Lunch	
Unexpended Balance	98,093.38
Receipts	<u>252,965.62</u>
	351,059.00
Expended	<u>186,237.83</u>
Balance to Continue	164,821.17
Regional Vocational School District	
Appropriation	127,588.00
Expended	<u>127,588.00</u>
Balance	-0-
New Building Committee--High School Renovation	
Appropriation	25,000.00
Clerical	<u>115.01</u>
Balance to Continue	24,884.99
Continuing School Building Study Committee	
Unexpended Balance	1,110.67
Expended	<u>-0-</u>
Balance to E & D	1,110.67
High School Renovation Committee	
Unexpended Balance	9,890.34
Expended	<u>-0-</u>
Balance to E & D	9,890.34
Cedar Elementary School Addition	
Unexpended Balance	25,772.36
Expended	<u>-0-</u>
Balance to Continue	25,772.36
Construct & Equip Junior High School	
Unexpended Balance	48,425.16
Expended	<u>-0-</u>
Balance to Continue	48,425.16

LIBRARIES

John Curtis Free Library Salaries	
Appropriation	46,336.00
Salaries	<u>43,774.18</u>
Balance to E & D	2,561.82
John Curtis Free Library Expense	
Appropriation	11,000.00
State Aid Transfer	3,790.13
Dog License Money Transfer	<u>3,162.02</u>
	17,952.15
Transfer to Trustees	<u>17,952.15</u>
Balance	-0-

Title 1—Library Grants

Unexpended Balance	191.17
Receipts	<u>2,043.00</u>
	2,234.17
Expended	<u>1,911.80</u>
Balance to Continue	322.37

RECREATION AND UNCLASSIFIED**Recreation Committee**

Unexpended Balance	200.00
Expended	<u>-0-</u>
Balance to E & D	200.00

Park & Recreation Committee—Salaries

Appropriation	24,420.00
Salaries	<u>23,585.60</u>
Balance to E & D	834.40

Park & Recreation Committee—Expense

Appropriation		15,400.00
Auto & Truck Expense	140.23	
Electricity	384.94	
Materials & Supplies	9,253.21	
Rental of Equipment	1,680.00	
Repairs & Maint. Equipment	289.98	
Telephone	197.99	
Unclassified	<u>16.00</u>	<u>11,962.35</u>
Balance to E & D		3,437.65

Conservation Commission—Agent's Salary

Appropriation	5,000.00
Salary	<u>4,410.60</u>
Balance to E & D	589.40

Conservation Commission

Unexpended Balance	18,917.94
Appropriation	<u>20,000.00</u>
	38,917.94

Clerical	1,920.65	
Services	4,941.53	
Engineering	4,746.76	
Electricity	664.14	
Materials & Supplies	83.96	
Postage/Printing/Stationery	692.51	
Planning—IEP	14,349.51	
Telephone	274.97	
Unclassified	<u>1,495.18</u>	<u>29,169.21</u>
Balance to Continue		9,748.73

Phillips Land

Unexpended Balance	397.00
Expended	<u>-0-</u>
Balance to Continue	397.00

Award—Court Judgement		
Overdraft from Prior Year		(5,622.00)
Raised in Tax Rate		<u>28,022.00</u>
		22,400.00
Awards		<u>22,400.00</u>
Balance		-0-
Indemnify Town Employees		
Unexpended Balance		1,000.00
Expended		<u>-0-</u>
Balance to Continue		1,000.00
Town Reports		
Appropriation		7,500.00
Printing	4,058.00	
All Other	<u>732.98</u>	<u>4,790.98</u>
Balance to E & D		2,709.02
Memorial Day		
Appropriation		1,500.00
Expended		<u>1,470.05</u>
Balance to E & D		29.95
Veterans Day		
Appropriation		800.00
Expended		<u>800.00</u>
Balance		-0-
250th Anniversary Committee		
Unexpended Balance		6,105.86
Appropriation		2,500.00
Receipts		<u>4,047.93</u>
		12,653.79
Expended		<u>11,727.16</u>
Balance to Continue		926.63
Bicentennial Committee		
Unexpended Balance		395.00
Expended		<u>395.00</u>
Balance		-0-
Blue Cross—Blue Shield Expense		
Appropriation		150,000.00
Expended		<u>144,443.04</u>
Balance to E & D		5,556.96
Group Life Insurance Expense		
Appropriation		4,200.00
Expended		<u>3,769.74</u>
Balance to E & D		430.26
Public Safety Medical Account		
Appropriation		10,000.00
Medical		<u>3,839.67</u>
Balance to E & D		6,160.33
Insurance		
Appropriation		110,808.00
Expended		<u>104,548.62</u>
Balance to E & D		6,259.38

Clerical Pool		
Appropriation		200.00
Expended		<u>-0-</u>
Balance to E & D		200.00
Council for the Aging		
Appropriation		3,500.00
Expended		<u>3,205.22</u>
Balance to E & D		294.78
Council for the Aging—Operation of Mini-Bus		
Appropriation		1,000.00
Expended		<u>608.08</u>
Balance to E & D		391.92
Council for the Aging—Special Grant		
Unexpended Balance		623.89
Expended		<u>229.01</u>
Balance to Continue		394.88
County Aid to Agriculture		
Appropriation		100.00
Expended		<u>100.00</u>
Balance		-0-
Development & Industrial Commission		
Appropriation		50.00
Expended		<u>-0-</u>
Balance to E & D		50.00
Unemployment Compensation Act		
Appropriation		100.00
Expended		<u>-0-</u>
Balance to E & D		100.00
Appraisal—Stetson House		
Appropriation		750.00
Expended		<u>450.00</u>
Balance to E & D		300.00
Personnel Board—Salaries		
Appropriation		200.00
Clerical		<u>51.61</u>
Balance to E & D		148.39
Personnel Board—Expense		
Appropriation		500.00
Postage/Printing/Stationery		<u>44.00</u>
Balance to E & D		456.00
Town Gas Pump & Storage		
Appropriation		35,000.00
Reserve Fund Transfer		<u>3,700.00</u>
		38,700.00
Gas	38,067.62	
Repairs & Maint. to Equipment	<u>366.32</u>	<u>38,433.94</u>
Balance to E & D		266.06

Housing Authority		
Unexpended Balance		406.68
Appropriation		<u>10,000.00</u>
		10,406.68
Expended		<u>1,587.75</u>
Balance to Continue		8,818.93
Growth Study Committee		
Unexpended Balance		321.00
Appropriation		<u>250.00</u>
		571.00
Expended		<u>-0-</u>
Balance to Continue		571.00
Growth Study Committee—Special Grant		
Unexpended Balance		89.20
Expended		<u>-0-</u>
Balance to Continue		89.20
Committee—Housing for the Elderly		
Unexpended Balance		169.60
Expended		<u>-0-</u>
Balance to E & D		169.60
Town By-Law Committee		
Unexpended Balance		1,636.76
Expended		<u>117.30</u>
Balance to Continue		1,519.46
Signs for Memorial Squares		
Unexpended Balance		199.32
Appropriation		<u>500.00</u>
		699.32
Expended		<u>-0-</u>
Balance to Continue		699.32
Purchase Mini-Computer		
Unexpended Balance		3,457.76
Expended		<u>1,797.13</u>
Balance to Continue		1,660.63

ENTERPRISE AND CEMETERIES

Water Operation Salaries		
Appropriation		126,788.00
Salaries	73,587.85	
Salaries—Treatment Plant	<u>52,136.71</u>	<u>125,724.56</u>
Balance to Water Receipts to be Collected		1,063.44
Water Operation Expense		
Appropriation		273,500.00
Auto & Truck Expense	10,642.76	
Electricity	6,486.58	
Engineering	9,251.78	
Gas—Utility	4,387.55	
Materials & Supplies	98,474.35	
Rental of Equipment	3,780.86	
Repairs & Maint. Buildings	5,520.68	

Repairs & Maint. Equipment	14,273.80	
Treatment Plant--Operation	107,740.22	
Uniforms	748.17	
Explosion--Broadway Wells	8,099.88	
Unclassified	<u>376.20</u>	<u>269,782.83</u>
Balance to Water Receipts to be Collected		3,717.17
Exploration--Water Supply		
Unexpended Balance		13,549.84
Expended		<u>1,545.79</u>
Balance to Continue		12,004.05
Water Billing Equipment & Supplies		
Unexpended Balance		925.28
Expended		<u>-0-</u>
Balance to Continue		925.28
Repairs--Water Standpipes		
Unexpended Balance		1,223.72
Expended		<u>1,196.08</u>
Balance to Water Surplus		27.64
Easement--Union Street		
Unexpended Balance		1,500.00
Expended		<u>-0-</u>
Balance to Water Surplus		1,500.00
Water Meter Test Stand		
Unexpended Balance		1,246.76
Expended		<u>1,246.76</u>
Balance		-0-
Water--Used Compressor		
Unexpended Balance		514.54
Expended		<u>-0-</u>
Balance to Water Surplus		514.54
Construct & Equip Water Treatment Plant		
Unexpended Balance		67,331.88
Transferred--High Lift Pump A/C		
Per Town Meeting vote		<u>22,000.00</u>
Balance to Continue		45,331.88
Water--Engineering		
Unexpended Balance		10,000.00
Appropriation		<u>10,000.00</u>
		20,000.00
Expended		<u>325.00</u>
Balance to Continue		19,675.00
Additional Equipment for Treatment Plant		
Unexpended Balance		30,500.00
Expended		<u>8,130.00</u>
Balance to Continue		22,370.00
Evaluate Water Supply System		
Appropriation		20,000.00
Engineering		<u>10,000.00</u>
Balance to Continue		10,000.00

Water Department Leak Survey		
Appropriation		10,000.00
Expended		<u>5,500.00</u>
Balance to Water Surplus		4,500.00
High Lift Pump-Treatment Plant		
Transfer		22,000.00
Expended		<u>-0-</u>
Balance to Continue		22,000.00
Cemetery Salaries		
Appropriation		30,317.00
Labor		<u>29,302.92</u>
Balance to E & D		1,014.08
Cemetery Expense		
Unexpended Balance		1,138.87
Appropriation		1,070.34
Graves & Found. Fund Transfer		5,327.86
Interest Income		<u>2,601.80</u>
		10,138.87
Electricity	182.21	
Gas-Utility	379.64	
Materials & Supplies	8,703.45	
Repairs & Maint. Equipment	737.89	
Unclassified	<u>22.95</u>	<u>10,026.14</u>
Balance to E & D		112.73
Cemetery-Water Main & Toilet		
Unexpended Balance		201.06
Expended		<u>201.06</u>
Balance		-0-

INTEREST & MATURING DEBT

Bond Issue Expense		
Appropriation		7,500.00
Expended		<u>-0-</u>
Balance to E & D		7,500.00
Interest on Temporary Loans		
Appropriation		5,000.00
Interest		<u>188.60</u>
Balance to E & D		4,811.40
School Debt Interest		
Appropriation		136,180.00
Elem. School Bonds Int. (1965)	2,790.00	
Elem. School Bonds Int. (1969)	4,650.00	
High School Bonds Int. (1958)	3,315.00	
Jr. High School Bonds Int. (1970)	<u>125,425.00</u>	<u>136,180.00</u>
Balance		-0-
Town Hall Debt Interest		
Appropriation		23,690.00
Town Hall Bonds Int. (1977)		<u>23,690.00</u>
Balance		-0-

Water Debt Interest		
Appropriation		39,422.50
Water Standpipe Bonds Int. (1971)	647.50	
Water Meter & Treatment Plant Bond		
Int. (1972)	37,482.50	<u>38,130.00</u>
Balance to Water Receipts to be Collected		1,292.50
Florence Goss School Prize Fund		15.00
Edmund Q. Sylvester Fund		800.00
School Debt		
Appropriation		300,000.00
Elem. School Bond Princ. (1965)	30,000.00	
Elem. School Bond Princ. (1969)	30,000.00	
High School Bond Princ. (1958)	65,000.00	
Jr. High School Bond Princ. (1970)	<u>175,000.00</u>	<u>300,000.00</u>
Balance		-0-
Town Hall Debt		
Appropriation		50,000.00
Town Hall Bond Princ. (1977)		<u>50,000.00</u>
Balance		-0-
Water Debt		
Appropriation		90,000.00
Water Standpipe Bond Princ. (1971)	35,000.00	
Water Meters & Treatment Plant		
Bond Princ. (1972)	<u>55,000.00</u>	<u>90,000.00</u>
Balance		-0-
Unpaid Bills		
Appropriation		7,988.86
Expended		<u>7,988.86</u>
Balance		-0-

AGENCY, TRUST & INVESTMENT

Insurance Proceeds	1,960.84
State Parks & Recreation Assessment	41,844.25
Mass. Bay Transit Authority	130,080.14
State Motor Vehicle Excise Bills Assessment	1,213.95
Metropolitan Area Planning Council	1,503.36
Metropolitan Air Pollution Control	720.06
Plymouth County Tax	218,723.63
Blue Cross—Blue Shield Withholding	158,708.79
Plymouth County Retirement Withholding	90,696.68
Mass. Teachers Retirement Withholding	170,769.98
Annuity Withholding	77,884.35
Federal Income Tax Withholding	792,472.36
Group Life Insurance Withholding	3,844.26
State Income Tax Withholding	264,248.21
Savings Withholding	57,157.00
Union Dues—Police	2,267.69
Union Dues—Teachers	14,529.00
Union Dues—School Custodians	1,488.00
Union Dues—DPW Employees	1,706.75
Union Dues—Municipal Employees	784.50

Guarantee Deposits	13,500.00
Dog Licenses for County	5,663.90
Fish & Game Licenses	4,129.25
Cemetery Bequests	2,437.50
Court Ordered Withholding	1,495.00
Certificates of Deposit	2,800,000.00
Municipal Savings Account	600,000.00
Petty Cash	90.00
Refunds	
Taxes—Personal & Real Estate	22,134.71
Motor Vehicle Excise	7,091.89
Water Department	495.74
Estimated Receipts	<u>59.75</u>
Total Payments	15,043,920.16
Cash Balance June 30, 1978	<u>329,052.61</u>
	<u>15,372,972.77</u>

PL92-512 FEDERAL REVENUE SHARING FUND

For the Year July 1, 1977 thru June 30, 1978

BALANCE SHEET JUNE 30, 1978

Assets		Liabilities	
Cash	10,866.53	FY79 Appropriations	255,000.00
Investments	<u>260,000.00</u>	Fund Balance	<u>15,866.53</u>
	<u>270,866.53</u>		<u>270,866.53</u>

RECEIPTS AND EXPENDITURES

Revenues	
Balance Available July 1, 1977	232,296.40
Federal Shared Revenue	194,167.00
Interest Income	<u>16,459.77</u>
	442,923.17

Expenditures	
Administrative	235.70

Police Expense	
Dues & Meeting Expense	556.00
Insurance	1,812.00
Materials & Supplies	5,915.90
Postage/Printing/Stationery	3,277.20
Plymouth County Radio	5,000.00
Repairs & Maint. Equipment	8,081.93
Telephone	5,671.03
Travel Expense	27.93
Out of State Travel	875.00
Uniforms	7,495.51
Unclassified	<u>289.50</u>
	39,002.00

Fire Expense	
Dues & Meeting Expense	106.00
Electricity	2,004.08
Gas—Utility	1,702.34
Fuel Oil	3,186.04
Insurance	2,416.59
Materials & Supplies	8,143.84

Rental of Buildings	2,981.00	
Repairs & Maint. Buildings	1,746.73	
Repairs & Maint. Equipment	6,625.36	
Telephone	617.27	
Unclassified	<u>52.75</u>	29,582.00
Ambulance Expense		
Materials & Supplies	3,254.62	
Repairs & Maint. Equipment	493.80	
Uniforms	747.29	
Unclassified	<u>560.00</u>	5,055.71
Health Expense		
Advertising	89.02	
Clinic Expense	560.02	
Engineering	1,424.32	
Lab Fees	883.00	
Medical—Mental Health	1,140.00	
Mosquito Control	11,893.95	
Postage/Printing/Stationery	927.21	
Telephone	526.11	
Travel	1,748.10	
Unclassified	<u>726.19</u>	19,917.92
Transfer Station Expense		
Contracted Services	17,114.62	
Electricity	899.25	
Materials & Supplies	277.27	
Repairs & Maint. Equipment	236.71	
Telephone	<u>108.97</u>	18,636.82
Highway Expense		
Electricity	2,208.85	
Fuel Oil	3,807.81	
Materials & Supplies	10,264.53	
Rental of Equipment	881.14	
Repairs & Maint. Equip.	16,211.99	
Sand—Stone—Gravel	2,555.26	
Tarvia & Asphalt	23,445.51	
Unclassified	<u>251.40</u>	<u>59,626.49</u>
Total Expenditures		<u>172,056.64</u>
Balance Available June 30, 1978		<u>270,866.53</u>

FEDERAL ANTI—RECESSION FUNDS
For the Year July 1, 1977 thru June 30, 1978

BALANCE SHEET JUNE 30, 1978

Assets		Liabilities	
Cash	299.00	FY79 Appropriations	12,663.00
Investments	<u>12,364.00</u>		
	<u>12,663.00</u>		<u>12,663.00</u>

RECEIPTS AND EXPENDITURES

Revenues

Balance Available July 1, 1977	45,812.00
Anti-Recession Fiscal Assistance	28,998.00
Interest Income	<u>1,749.65</u>
	76,559.65

Expenditures

Transfer Station Expense

Contracted Services	41,276.92	
Electricity	1,015.03	
Materials & Supplies	1,117.02	
Repairs & Maint. Equipment	2,246.03	
Telephone	<u>157.00</u>	45,812.00

Snow & Ice Removal Expense

Materials & Supplies	15,691.30	
Rental of Equipment	396.00	
Repairs & Maint, Equipment	1,997.35	<u>18,084.65</u>

Total Expenditures

		<u>63,896.65</u>
Balance available June 30, 1978		<u><u>12,663.00</u></u>

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	Assets		Liabilities and Reserves	
Cash:			Payroll Deductions:	
General	329,052.61		Blue Cross—Blue Shield	30,613.36
Certificates of Deposit	1,300,000.00		Mass. Teachers Retirement	7,269.17
Municipal Savings	<u>50,000.00</u>	1,679,052.61	Group Life Insurance	<u>775.79</u>
Accounts Receivable:				38,658.32
Taxes:			Guarantee Deposits:	
1976 Personal Property	691.21		Contract Performance	57,614.98
1977 Personal Property	4,198.04		Tailings:	
1978 Personal Property	10,096.28		Unclaimed Checks	1,596.32
1978 Real Estate	<u>213,397.17</u>	228,382.70	Gifts and Bequests:	
Motor Vehicle Excise:			Cemetery Improvements	
1975	1,589.80		Caroline B. Howe Fund	309.38
1976	5,117.85		Ambulance	<u>285.00</u>
1977	41,699.03			594.38
1978	<u>121,675.86</u>	170,082.54	Federal Grants:	
Special Taxes:			School:	
Taxes in Litigation		1,957.87	Public Law 89—10 Title I	4,488.70
Tax Titles and Possessions:			Public Law 864 Title III	3,788.50
Tax Titles	63,946.32		Public Law 93—380 Part B	794.66
Tax Possessions:	<u>971.82</u>	64,918.14	Title VI Part D	66.40
Departmental:			Library:	
Schools	12,232.97		Title I	<u>322.37</u>
Veterans Services	<u>9,527.68</u>	21,760.65		9,460.63
Water:			School Revolving Funds:	
Liens Added to Taxes:			Band, Lost Books	4,387.57
Levy of 1978	1,364.84		Physical Education	9,531.47
			School Lunch	<u>164,821.17</u>
				178,740.21
			Appropriation Balances to Continue:	
			Revenue:	

Levy of 1979	39,727.83	
1978 Water Rates	116,131.96	
1978 Water Late Charges	<u>1,650.00</u>	158,874.63
Aid to Highways:		
State		58,972.00
Federally Aided Public Works		
Projects:		
HUD—Water Treatment Plant	34,600.00	
EDA Project	<u>279,000.00</u>	313,600.00
Revenue—FY79		9,043,142.92
Water Receipts to be Collected		569,582.00
Underestimates:		
State Parks & Recreation Areas	1,523.95	
Mass. Bay Transp. Authority	80.14	
Metropolitan Air Pollution	32.84	
Plymouth County Hospital	<u>2,926.59</u>	4,563.52

General	306,727.86	
Water	<u>132,306.21</u>	439,034.07
Appropriation Control—FY79		9,345,700.70
Water Appropriation Control—FY79		569,582.00
Tax Title Foreclosure Expense		10,890.06
Temp. Loan in Anticipation of FG		20,000.00
Special Grant—Growth Study Com.		89.20
Insurance Proceeds		200.00
Sale of Land		1,781.00
Overestimates:		
Special Education Assessment	5,387.00	
Plymouth County Tax	<u>34,902.29</u>	40,289.29
Receipts Reserved for Appropriations:		
Cemetery		
Graves & Foundations	2,635.00	
Sale of Lots	5,714.30	
State Aid to Libraries	<u>3,949.88</u>	12,299.18
Overlay Surplus		10,932.56
Overlays Reserved for Abatements:		
1976	20,233.82	
1977	7,960.04	
1978	<u>1,595.40</u>	29,789.26
Revenue Reserved Until Collected:		
Motor Vehicle Excise	170,082.54	
Tax Title & Possessions	64,918.14	
Taxes in Litigation	1,957.87	
Departmental	21,760.65	
Water	117,781.96	
Water Liens	41,092.67	
Aid to Highways	58,972.00	
Federally Aided Public Works		
Projects:		

	HUD	34,600.00	
	EDA	<u>259,000.00</u>	770,165.83
	Surplus Revenue:		
	General	717,048.92	
	Water	<u>60,422.67</u>	<u>777,471.59</u>
<u>12,314,889.58</u>			<u>12,314,889.58</u>

DEBT ACCOUNTS

Net Funded or Fixed Debt	3,440,000.00	School Debt		
		Elementary School Bonds		
		Dated 5/15/65 15 yrs Payable		
		\$30,000.00 Annually @ 3.1%	60,000.00	
		Elementary School Bonds		
		Dated 10/15/69 10 yrs Payable		
		\$30,000.00 Annually @ 6.2%	60,000.00	
		High School Bonds		
		Dates 9/1/58 20 years Payable		
		\$65,000.00 Annually @ 3.4%	65,000.00	
		Junior High School Bonds		
		Dated 11/15/70 14 yrs Payable		
		\$175,000.00 Annually		
		5 yrs Payable \$170,000.00		
		Annually @ 5.8%	<u>2,075,000.00</u>	2,260,000.00
		Water Debt		
		Water Meter & Treatment Plant Bonds		
		dated 12/15/72 @ 4.7%		
		4 yrs Payable \$100,000.00 Annually		
		15 yrs Payable \$55,000.00 Annually		770,000.00
		Town Hall Debt		
		Town Hall Addition Bonds		

3,440,000.00

Dated 4/1/77 @ 5.15%
2 yr Payable \$50,000.00 Annually
8 yr Payable \$45,000.00 Annually

410,000.00
3,440,000.00

TRUST AND INVESTMENT ACCOUNTS

Trust Funds—Cash and Securities

527,370.24

Cemetery Perpetual Care Funds
John Curtis Library Fund
William H. Dowden School Prize Fund
Florence Goss School Prize Fund
B. Everett Hall Playground Fund
Post War Rehabilitation Fund
Edmund Q. Sylvester Fund
Joseph E. Wilder WRC Fund
Stabilization Fund
Eliza S. Hatfield Salmond School Fund
Alice H. Washburn Scholarship Fund
Mary A. & Wm. Ahearn Scholarship Fund
Mildred H. Ellis Trust Fund
300th Anniversary Committee

124,212.99
97,386.78
900.74
868.77
5,370.38
10,890.56
6,171.51
2,650.00
220,420.14
7,659.53
10,063.18
28,100.40
12,574.79
100.00

527,370.24

527,370.24

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